



County of Los Angeles
CHIEF ADMINISTRATIVE OFFICE

713 KENNETH HAHN HALL OF ADMINISTRATION • LOS ANGELES, CALIFORNIA 90012
(213) 974-1101
<http://cao.co.la.ca.us>

DAVID E. JANSSEN
Chief Administrative Officer

July 12, 2005

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

**PROPOSITION 218 - PETITION TO ESTABLISH THE ARTS DISTRICT PROPERTY
AND BUSINESS IMPROVEMENT DISTRICT IN THE CITY OF LOS ANGELES
(FIRST DISTRICT) (3 VOTES)**

IT IS RECOMMENDED THAT YOUR BOARD:

1. Support the community-based effort to establish a new proposed Arts District Property and Business Improvement District (PBID) in the City of Los Angeles (City) and resulting assessments on properties within the district boundaries owned by the County of Los Angeles (County) for various enhanced services and activities, including public safety, maintenance, communications and marketing programs, at a total annual cost to the County of \$9,715, and direct the Chief Administrative Officer to submit a petition in support of establishing the district and the assessments for the properties.
2. Direct the Chief Administrative Officer to cast any subsequent ballots in support of the property assessments.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Support of the proposed PBID will allow enhanced security and maintenance programs and special projects above and beyond those currently being provided by the City in the area within the proposed district. The proposed new PBID includes both the County-owned Public Social Services' Civic Center General Relief District Office located at 813 East 4th Street, Los Angeles, and the parking structure located at 321 South Hewitt Street, Los Angeles, which serves the 4th Street facility.

Board of Supervisors
GLORIA MOLINA
First District

YVONNE B. BURKE
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

IMPLEMENTATION OF STRATEGIC PLAN GOALS

The County of Los Angeles Strategic Plan directs that we improve the quality of life through community services that meet the needs of the specific community (Goal 6) and increase the public safety and security of all residents (Goal 8). Support for the benefit assessments levied against these County properties to enhance security and maintenance programs fills an identified need and supports these strategies.

FISCAL IMPACT/FINANCING

Should the establishment of the proposed new PBID be successful, the estimated total annual assessments on the two County parcels will be \$9,715 beginning January 2006, which will be paid by the Rent Expense Budget and charged to the occupying department. Sufficient funding has been approved in the Fiscal Year 2005-06 budget to service the required appropriations.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

As a result of the passage of Proposition 218, property owned by government agencies, including Los Angeles County, became subject to assessment by various County and non-County assessment districts on July 1, 1997. The County, like other property owners, is able to cast ballots supporting or opposing the assessments and its ballot will be weighted to reflect its proportionate share of the total assessment. Publicly owned properties are not exempt from the assessment unless the parcels receive no special benefit. The agency cannot increase an assessment or impose a new assessment if a majority of the ballots returned oppose the proposed assessment.

The method of assessment for this assessment district is determined by the square footage of the building or the vacant/underdeveloped land. The district budget will be allocated 50 percent to building square footage and 50 percent to the parcel square footage.

The Honorable Board of Supervisors
July 12, 2005
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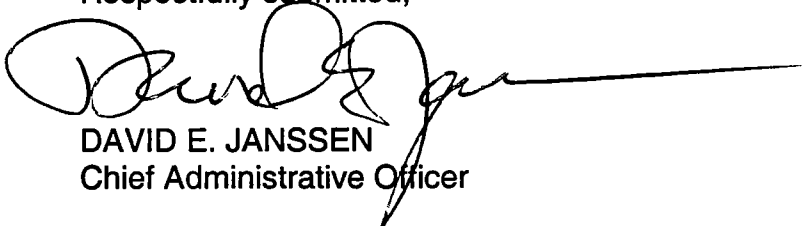
IMPACT ON CURRENT SERVICES (OR PROJECTS)

Support for this benefit assessment will help ensure the maintenance and public safety of the public common areas, streets and highways within the assessment district.

CONCLUSION

It is requested that the Executive Office, Board of Supervisors, return the adopted stamped Board letter to the CAO, Real Estate Division, 222 South Hill Street, 4th Floor, Los Angeles, CA 90012.

Respectfully submitted,



DAVID E. JANSSEN
Chief Administrative Officer

DEJ:JSE
CWW:RC:dg

Attachments

c: County Counsel
Auditor-Controller
Department of Public Social Services



Central City East Association

725 Crocker Street
Los Angeles California 90021-1411
213.228.8484 fx 213.228.8488
www.centralcityeast.org

CCEA

Business Improvement Districts

- Toy District
- Los Angeles Downtown Industrial District

Arts District BID

Steering Committee

June 8, 2005

Chairperson

Howard Klein

Factory Place Lofts

Kate Bartolo

KOR Properties

Victor Ceporius

Federal Industrial Lofts

Emie Doizaki

American Fish & Seafood

Ed Grubbs

Lowe Enterprises

Doug Hinchliffe

7th Street Development

Francine Lipsman-Tansey

Peterson-Tansey

Charlie Woo

Mega Toys

Estela Lopez

Executive Director

Russ Strong

Director of Operations

Gathryn Brehm

Director of Marketing/
Community Relations

Omar Pineda

Administrative Assistant

Dear Arts District Property Owner,

The enclosed petition represents a community-based effort to bring greater safety, street maintenance, and public improvement projects to the downtown Arts District through the establishment of a Business Improvement District (BID).

The proposed Management District Plan (MDP), which is enclosed for your review, details the scope of services that the BID will provide on a 24/7 basis. It was developed by a committee of your fellow property owners who, like you, want to maintain the special character of this unique community and believe that a BID is the best way to ensure the Arts District receives the attention that it deserves.

BIDs are comprehensive, equitably-apportioned methods used throughout the country and throughout our City to bring needed services such as increased security, enhanced sanitation and specialized marketing ... services that are beyond the baseline level provided by the City. BIDs are making a difference in every corner of Downtown Los Angeles. The Arts District is the only area in Downtown presently without the services of a BID.

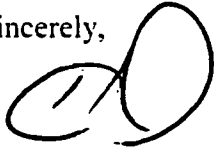
Both your enjoyment of this community, and the value of your investment here, will benefit from what this BID offers. Signing this petition demonstrates that you support this effort.

Please review the BID proposal, sign the yellow petition and return it in the self-addressed, postage-paid yellow envelope as soon as possible, but no later than Monday, June 27. Step Two of the BID approval process, a ballot form, will follow this mailing. The ballot represents the official form on which you can vote for or against this BID proposal. The ballot will be mailed to you directly from the City of Los Angeles. Please remember to sign and return the ballot once you receive it.

If you have any questions, please contact the Central City East Association offices at 213-228-8484.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, consisting of a stylized 'H' followed by a large, loopy 'K'.

HOWARD KLEIN, Chairman
Arts District BID Steering Committee

**PETITION TO ESTABLISH THE
ARTS DISTRICT PROPERTY-BASED BUSINESS IMPROVEMENT DISTRICT**

PURSUANT TO SECTION 36600, ET SEQ CALIFORNIA STREETS AND HIGHWAYS CODE

Legal Owner: LA COUNTY

<u>APN NUMBER</u>	<u>SITE ADDRESS</u>	<u>ASSESSMENT AMOUNT</u>	<u>PERCENTAGE</u>
5163-012-900	321 S Hewitt St.	\$5,087.34	0.484%
5163-013-900	813 E 4th Pl	\$4,627.45	0.441%
TOTALS:		\$9,714.79	0.925%

☐ **Y**es, I want my property(s) to be included in this
Business Improvement District.

Property Owners Name (Please Print or Type)

Property Owner's Signature

Date

- OR -

Duly Authorized Representative's Signature

Title

Date

**Please Return To: Central City East Association
725 S. Crocker St.
Los Angeles, CA 90021
Phone- 213.228.8484
Fax- 213.228.8488**

Draft Management District Plan

**For
A Property Based
Business Improvement District
In The Arts District of
Downtown Los Angeles**

May 2005

**Developed By
Urban Place Consulting Group, Inc.**

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For the
Arts District Business Improvement District (BID)
Los Angeles, California

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Section 1 Management Plan Summary

The name of the new proposed BID is the Arts District Business Improvement District. The District is being established pursuant to Section 36600 et seq. of the California Streets and Highways Code, The "Property and Business Improvement District Law of 1994 as amended", hereinafter referred to as State Law.

Developed by the Arts District Steering Committee to facilitate the area's vision of becoming a "Soho West" or "TriBeCa LA" with a mix of all housing types, a mix of residents and support for local artists, the Arts District Business Improvement District Management District Plan is proposed to improve and convey special benefits to properties located within the Arts District area. The Arts District Business Improvement District will provide new and continued improvements and activities, including maintenance, security, image/communication and special programs to support the artist community.

Boundary: See Section 2, Page 5 and map page 6.

Budget: The total District budget for the 2006 year of operation is approximately \$1,050,355 and is composed of the following elements:

Improvements, Activities, Services:

Enhanced Safety Programs:

An Arts District Business Improvement District Patrol to address crime prevention in the District.

- Bicycle Patrol
- Night Vehicle Patrol

Maintenance Programs

- Illegal Dumping
- Trash Removal
- Sidewalk Cleaning

Special Programs

- Trash containers, informational kiosks, banners
- Work with non-profits to develop community generated projects
- Publish Artists and Business Trade Directory
- Assist in promoting local events

SAFE AND CLEAN PROGRAMS	\$827,567	78%
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COMMUNICATION/DEVELOPMENT	\$ 68,525	7%
ADVOCACY/ADMINISTRATION	\$105,423	10%
RESERVE DELINQUENT/SLOW PAY	\$ 48,840	5%

Method of Financing: A levy of special assessments upon real property that receives special benefits from the improvements and activities. (See Section 4, page 10 for assessment methodology)

Annual assessments are based upon an allocation of program costs and a calculation of assessable lot square footage and assessable building square footage. Two property assessment variables, building footage and lot footage will be used in the calculation. First year assessments per variable will not exceed:

	Lot	Building
Cost Per Square Foot	\$0.04998665	\$0.07998577

Cap: Assessments will be subject to changes in the Los Angeles Consumer Price Index (CPI), for all urban consumers, annual increases not to exceed 5% per year. Increases will be determined by the Business Improvement District Advisory Board and will vary between 0% and 5% in any given year.

District Formation: District formation requires submission of petitions from property owners representing more than 50% of total assessments to be paid and the return of mail ballots evidencing a majority in favor of the assessment. Ballots are weighed by the proportional assessment to be paid.

Duration: The District will have a 5-year life beginning January 1, 2006 and ending December 31, 2010.

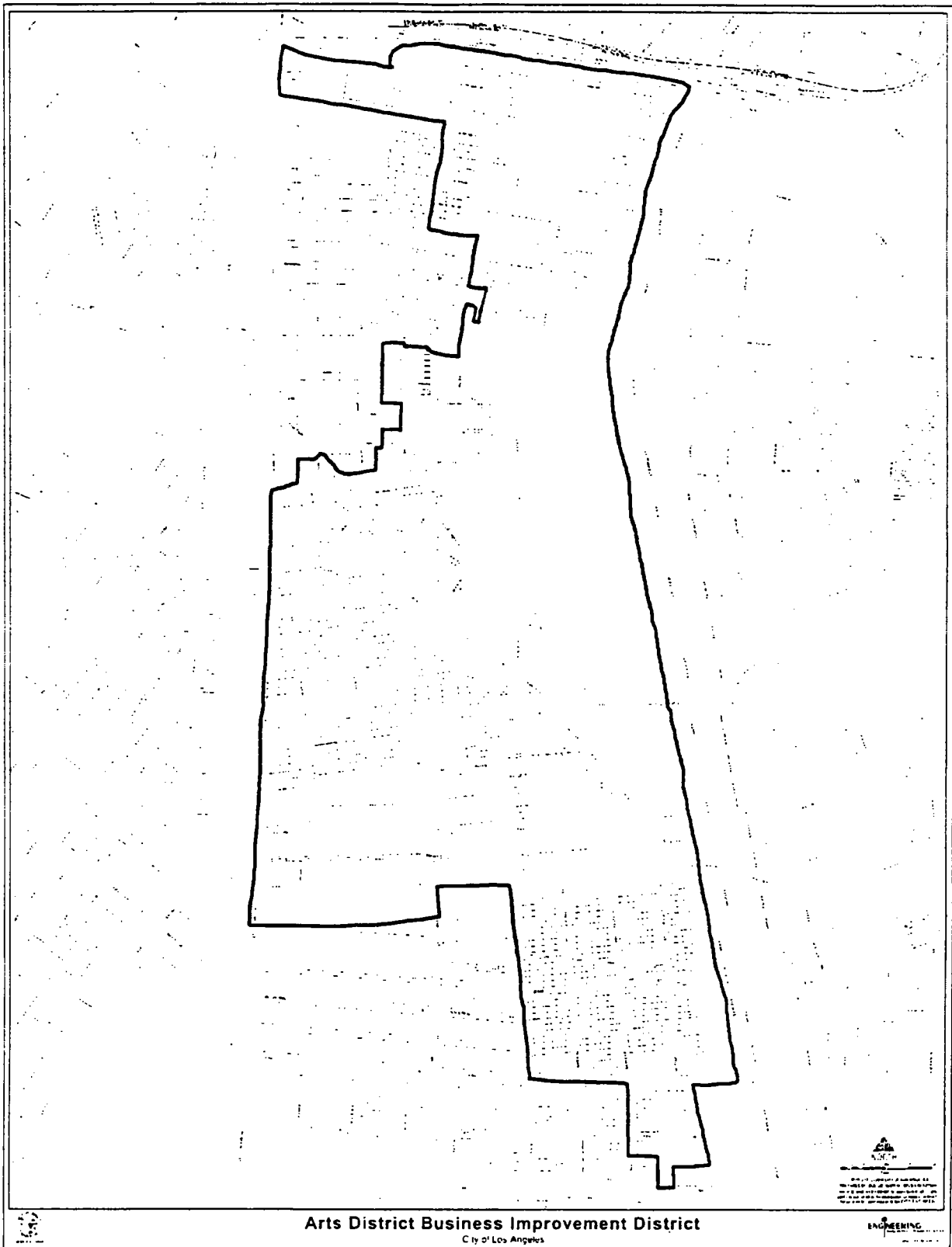
Governance: The Owners' Association will review District budgets and policies annually within the limitations of the Management District Plan. Annual and quarterly reports will be filed with the City. The Owners' Association will oversee the day-to-day implementation of the Management District Plan.

Section 2

Arts District Business Improvement District Boundaries

Description (Also see map on page 6)

Beginning on the southeast corner of Alameda Street and the 101 Freeway go east along the southern boundary of the 101 Freeway right of way to the Los Angeles River. At the Los Angeles River go south along the western boundary of the Los Angeles River to 7th Street. Turn west on 7th along the south property line of properties on the north side of 7th Street to the intersection with the east property line of parcel 5166-002-001. Turn south along the eastern property of parcel block 5166-002-001 and the eastern property line of parcel 5166-002-007 and the eastern property line of parcel 5166-003-006. Turn west along the south property line of parcel 5166-003-006 to the eastern property line of parcel 5166-003-012. Turn south along the eastern property line of parcel 5166-003-012. Turn west on the south property line of parcel 5166-003-012 to the west property line of parcel 5166-003-012. Turn north on the west property line of parcel 5166-003-012 to the intersection with the south property line of parcel 5166-003-001. Turn west on the south property line of parcel 5166-003-001 to the intersection with Santa Fe Avenue. Turn north on Santa Fe Avenue to 7th Street. Turn west on 7th Street. to the intersection with Mateo Street. Turn north on Mateo Street. to the intersection with 6th Street. Turn west on 6th Street to the intersection with Mill Street. Turn south on Mill Street along the eastern property line of parcel 5164-010-003 then west along the southern property line of 5164-010-003 to the intersection with Alameda Street. Go north on Alameda St to the intersection at 3rd Street. At 3rd St. turn eastbound, then north along the western boundary of parcel 5163-009-006. Go west along the northern property line of parcels 5163-009-006 and 004. Go north on Rose St until the intersection of Traction Avenue. Go southeast on Traction, then turn east along 3rd Street until the western property line of parcel 5163-007-010. Turn north at the western property line of parcel number 5163-007-010, follow this to the northern property line of parcel 5163-007-010. Turn east along the north property line of parcel 5163-007-010 to Garey Street. Turn north on Garey St to the intersection with 2nd Street. Turn west on 2nd Street until parcel 5163-003-019. Turn north along the western property lines of parcels 5163-007-019, 016, 014, 013, 011, 010, 009, 008, 006. Go east along the northern property line of parcel 5163-007-006. Continue east across Garey St. along the northern property lines of parcels 5163-004-004, 006, 011, and 007. Turn north on Vignes Street through the intersection at 1st Street. Continue north on Vignes St. to parcel 5173-013-014 and turn east along the northern property line of this parcel, then south along the eastern line of this parcel. Turn east on 1st Street to the western property line of 5173-013-020, then north along that parcels western property line to Banning Street. Turn west on Banning St., then north on Vignes St. to Temple Street. Go west on Temple until Garey St. Go north on Garey St. to Ducommun Street. Go west on Ducommon St. until Alameda St. Turn north on Alameda Street until the beginning point at the intersection with the 101 Freeway.



Section 3

District Improvement and Activity Plan

Process to Establish the Improvement and Activity Plan

Through a series of property owner meetings the Arts District Business Improvement District Steering Committee collectively determined the priority for improvements and activities to be delivered by the business improvement district. The primary needs as determined by the stakeholders were: safety/security, maintenance, and communication. All of the improvements and activities detailed below are provided only within the boundaries of the District and provide special benefit to the property owners within the proposed District. No Business Improvement District improvements or activities of any kind are provided outside of the District boundaries. All general benefits (if any) to the surrounding community and general public are intangible and unquantifiable. All benefits derived from the assessments outlined in this management district plan go only for services directly benefiting the property owners in this specialized zone in increased commerce and all the other goals and objectives of the BID's purpose.

The total improvement and activity plan budget for 2006, which is funded totally by property assessments, is projected at \$1,050,355, made up of the following components:

SAFE AND CLEAN PROGRAMS

\$827,567

Arts District Business Improvement District Safety Program.

The 52 block Arts District Business Improvement District safety program mission is to support the police department, property owners residential and business tenants in overall crime prevention efforts and reduction in neighborhood street disorder, while offering a customer service orientation to pedestrians. They provide highly visible neighborhood security and are intended to supplement-not supplant- individual building security and police. The Arts District Business Improvement District security program works closely with the LAPD.

Bicycle Patrol (7 days, 8 a.m. – midnight)

The Bicycle Patrol deters aggressive panhandling and other unsuitable sidewalk behavior such as public urination, public nudity, sleeping in doorways, and drinking in public. This presence is a deterrent to theft and burglary from motor vehicles; however, the service does not completely prevent these crimes. They also deter and report illegal vending, illegal dumping and other City code violations. The patrol handle quality of life problems including: drinking in public, urinating in public, indecent exposure, trespassing, prostitution observations and shopping cart confiscation. The patrol will have assigned routes, covering all property within the District boundaries.

Night Time Vehicle Patrol (7 nights, midnight – 8 a.m.)

The Night Patrol protects property within the Arts District Business Improvement District boundaries. The night patrol works to prevent inappropriate such as public urination, public nudity, sleeping in doorways, and drinking in public from taking place on the sidewalks, storefronts, parking lots and alleys. The Patrol deters and reports graffiti and apprehends taggers when required. The Patrol, by their presence, will deter illegal dumping, burglary, vandalism and other crimes against property. They maintain communication with LAPD area patrols.

Maintenance**Arts District Business Improvement District Clean Team**

In order to consistently deal with maintenance issues, a Arts District Business Improvement District Maintenance Program will be established. Maintenance services will be delivered evenly throughout the entire District seven days a week. In order to effectively deal with the varied maintenance issues in the Arts District Business Improvement District a multi-dimensional approach has been developed consisting of the following elements:

Trash Collection: Uniformed, radio equipped, collector truck personnel collect trash from City trash receptacles located throughout the District on a daily basis.

Bridge Underpasses: Maintenance clears debris and trash from the bridge underpasses and sidewalks.

Weed Abatement: Weeds are removed from public sidewalks as they become unsightly.

Special Collections: District trucks are often called to assist LAPD with illegal vendor issues. They are also dispatched to collect stolen shopping carts and large bulky items illegally dumped in the District.

Maintenance Problems Requiring Third Party Intervention: Problems are monitored that create blighted or unsafe conditions in the District, but are outside of the jurisdiction of the District to repair. Requests are made to the responsible party for repair. Types of problems that are observed and reported include blocked or damaged sewers or drains, damaged sidewalks/streets/alleys, non-operating streetlights, damaged or missing street signs, etc.

COMMUNICATION/DEVELOPMENT**\$68,525**

It is important to not only provide the services needed in the District, but to tell the story of the uniqueness of the Arts District. Some of the communication/development programs being considered are:

- Arts District Banners
- Image and Communication programs, newsletters, website development to support local businesses, the art community and District programs.
- Economic Development...Business Recruitment/Retention
- Special events such as arts walks, gallery nights and arts demonstrations

good be held on monthly or a quarterly basis. Materials will be developed to support the local businesses and arts community such as an artists/business directory.

Special Projects

The purpose of District funds used for Special Projects is to leverage District money with grant money from other public and private sources. It is important to undertake one-time, task oriented projects that benefit the District property owners and reinforce the uniqueness of the Arts District. Because of their nature it is difficult to include these projects in maintenance, security or communication although they tend to cross all of those lines. This category is also reserved for opportunities that present themselves during the life of the District, but are not known at the time of establishment. The Owners' Association (Board) will determine annually the projects to be included in each year's special projects budget.

ADVOCACY/ADMINISTRATION \$105,423

The Arts District Business Improvement District improvements and activities are managed by a professional staff that requires centralized administrative support. Arts District Business Improvement District services are delivered 24 hours a day, seven days a week and require management staff 24 hours a day, seven days a week. Management staff actively advocates on behalf of the property owners, business owners and residents to insure that City and County services and policies support the Arts District. Costs to renew the BID may be included in the administrative budget.

RESERVE FOR DELINQUENT AND/OR SLOW PAYMENT \$48,840

A portion of the budget is held in reserve to offset delinquent and/or slow payment from both public and private properties.

FIVE YEAR OPERATING BUDGET

A projected five-year operating budget for the Arts District Business Improvement District is provided below. The projections are based upon the following assumptions.

Assessments will be subject to changes in the Los Angeles Consumer Price Index (CPI), for all urban consumers, annual increases not to exceed 5% per year. Increases will be determined by the BID Advisory Board and will vary between 0 and 5% in any given year. Increases may not exceed the actual CPI increase in any given year. The projections illustrate a 5% annual increase.

Revenues for specific programs may be reallocated from, year-to-year, among District activities within a 10% range. Budget reallocations above 10% must be approved by the City. However, the overall budget shall remain consistent with this Management District Plan.

Five Year Budget Projections*

Item	2006	2007	2008	2009	2010
Security/Maint	\$ 827,567	\$ 868,945	\$ 912,392	\$ 958,012	\$1,005,913
Communication/Dev	\$ 68,525	\$ 71,951	\$ 75,549	\$ 79,326	\$ 83,292
Administration	\$ 105,423	\$ 110,694	\$ 116,229	\$ 122,040	\$ 128,142
Reserve	\$ 48,840	\$ 51,282	\$ 53,846	\$ 56,538	\$ 59,365
Total Budget	\$1,050,355	\$1,102,872	\$1,161,316	\$1,215,916	\$1,276,712

***Assumes 5% yearly CPI increase**

Note: Any accrued interest or delinquent payments will be expended in the above categories.

Section 4 Assessment Methodology

Assessment Methodology

The methodology to levy assessments upon real property that benefit from the improvements and activities for the Arts District Business Improvement District uses Building Square Footage and Lot Square Footage as the two assessment rate variables. 50% of the budget is assessed to lot square footage and 50% is assessed to building square footage. This reflects the fact that services delivered to property in the district will have the greatest benefit to properties in relation to their building and lot size square footage. See Appendix A, Engineer's Report, for a complete analysis of assessment methodology.

Calculation of Assessments

The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of an improvement or the maintenance and operation expenses of an improvement or for the cost of the property service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefits conferred upon that parcel. Only special benefits are assessable and these benefits must be separated from any general benefits.

The preceding methodology is applied to a database that has been constructed by the Arts District Business Improvement District Property Owners and its consultant team. The process for compiling the property database includes the following steps:

- Property data was first obtained from the County of Los Angeles Assessor's Office.
- A report was submitted to the City Clerks office. The City Clerk verified the

report.

- A list of properties to be included within the BID is provided as Section 7.

Total District Lot Square Footage = 10,506,355 sq ft

Total District Building Square Footage = 6,565,887 sq ft

Based upon the methodology as set forth above, first year assessments are established as follows.

	<u>Lot Square Footage</u>	<u>Building Square Footage</u>
Per Square Foot	\$0.04998665	\$0.07998577

Calculation Formula:

Total Square Foot of Lot X \$0.04998665 = Assessment for Lot

Total Square Foot of Building X \$0.07998577 = Assessment for Building

Total Assessment = Assessment for Lot + Assessment for Building

In future years, assessments may change, up or down, if footage information changes and/or BID budgets change pursuant to the Consumer Price Index. Assessments will in any event not exceed the maximum limits defined below.

Maximum Annual Assessment Adjustments

CPI Adjustments

Assessments will be subject to changes in the Los Angeles Consumer Price Index (CPI), for all urban consumers, annual increases not to exceed 5% per year. Increases will be determined by the Owners' Association (Board) and will vary between 0 and 5% in any given year. Increases may not exceed the actual CPI increase in any given year. The projections illustrate a 5% annual increase.

Maximum Assessment Table

Assessment	2006	2007	2008	2009	2010
Lot Sq Ft	\$0.04998665	\$0.05248598	\$0.05511028	\$0.05786579	\$0.06075908
Building Sq Ft	\$0.07998577	\$0.08398505	\$0.08818431	\$0.09259352	\$0.09722320

Budget Adjustments

Any annual budget surplus or deficit will be rolled into the following year's BID budget. Assessments will be set accordingly, within the constraints of the CPI, to adjust for surpluses or deficits that are carried forward. Upon the termination of this District any remaining revenues shall be transferred to the renewed BID, if one is established.

Time and Manner for Collecting Assessments

As provided by State law, the District assessment will appear as a separate line item on annual property tax bills prepared by the County of Los Angeles. The Los Angeles City Clerk's office will direct bill any stakeholders whose special assessment does not appear on the tax rolls.

Disestablishment

California State Law Section 36670 provides for the disestablishment of a District.

Government Assessments

The Arts District Business Improvement District Management Plan assumes that the City of Los Angeles and other government entities will pay assessments for property owned within the boundaries of the BID. Article XIII D of the California Constitution was added in November of 1996 to provide for these payments.

It is our opinion that all parcels within the District, including government owned parcels, except parcels owned the Los Angeles Unified School District, receive the same level of benefit as all other properties in the PBID from the proposed improvements and activities. Therefore, the government owned parcels are apportioned their fair share of the project costs, based on the same assessment formula applied to all other parcels in the District.

Los Angeles Unified School District Assessments

LAUSD parcels will pay a reduced assessment related to the reduced level of benefit received by LAUSD property. LAUSD property receives a reduced level of benefit due to its unique use which includes not operating year round. LAUSD property also receives a reduced level of benefit because the Arts District BID programs are design to provide special benefit to commercial, residential and industrial property in the form of increased business and tenants, LAUSD uses do not benefit from increased business and tenants. Because of not operating for 25% of the year LAUSD property receives reduced benefit from District clean and safe programs in the amount of 25%. LAUSD property also receives no benefit from District communication/development programs, no benefit from reserve for delinquent/slow pay programs, no benefit from advocacy programs and limited benefit from administration which combined, results in an additional 20% reduction in benefits for a combined reduction in assessments of 45%. LAUSD will pay assessments that reflect the reduced benefit received a reduction of \$3,872.01 and their assessable square footage reflects this reduction.

Assessment of Possessory Interests

Owners of possessory interest in real property within the district are owners of real property and benefit from the proposed improvements and activities. As it relates to owners of possessory interest, the assessment for the proposed district shall be levied on these owners only where no underlying assessment is levied. The assessment shall be determined on the same basis as the assessment calculation for all other owners within the same tier, an assessment that would be equal to the assessment that would have been levied on the underlying property owner. This assessment represents the special benefit from the proposed activities and improvements.

The assessments shall be collected at the same time and in the same manner as for the possessory interest tax paid to the County of Los Angeles. These assessments shall provide for the same lien priority and penalties for delinquent payment as is provided for the possessory interest tax.

Section 5

District Rules and Regulations

Pursuant to the Property and Business Improvement law of 1994 as amended, a business improvement district may establish rules and regulations that uniquely apply to the district. The District has adopted the following rules:

Competitive Procurement Process

The Owners Association shall develop a policy for competitive bidding when purchasing substantial amounts of services, products and/or equipment. The policy will aim to maximize service, quality, efficiency and cost effectiveness.

Treatment of Residential Housing

A 1996 revision to the Property and Business Improvement District Law of 1994 clarifies that only properties zoned exclusively for residential use are exempt from District assessments. The District does not contain any parcels that are zoned exclusively for residential use. All parcels within the District will be assessed, as defined in this management district plan, regardless of their use.

Section 6**Implementation Timetable**

The Arts District Business Improvement District is expected to be established and begin implementation of the Management District Plan on January 1, 2006. Consistent with State law the Arts District Business Improvement District will initially have a five-year life through December 31, 2010.

Section 7
Parcel Number Assessment Roll

APN	Owner Name	LOT	Building	Parcel Asmt
5173-014-900	LA City	99,752	128,790	\$15,287.64
5164-001-901	LA City	43,111	0	\$2,154.97
5173-001-900	LA City	27,417	19,789	\$2,953.32
5173-017-900	LA City Playground	653	0	\$32.64
Total LA City				\$20,428.57
APN	Owner Name	LOT	Building	Parcel Asmt
5163-012-900	LA County	39,082	39,179	\$5,087.34
5163-013-900	LA County	28,800	39,855	\$4,627.45
Total LA County				\$9,714.79
APN	Owner Name	LOT	Building	Parcel Asmt
5164-015-900	LA DWP	78,395	0	\$3,918.70
5173-016-900	LA DWP	7,192	0	\$359.50
5164-001-902	LA DWP	112,820	120,009	\$15,238.51
5164-009-900	LA DWP	20,247	13,500	\$2,091.89
5164-016-900	LA DWP	15,000	0	\$749.80
5173-004-902	LA DWP	27,360	0	\$1,367.63
Total LA DWP				\$23,726.03
APN	Owner Name	LOT	Building	Parcel Asmt
5173-020-902	LACMTA	22,303	0	\$1,114.85
5163-017-900	LACMTA	991,426	219,650	\$67,126.94
5163-017-901	LACMTA	351,094	0	\$17,550.01
5163-017-902	LACMTA	91,476	0	\$4,572.58
5164-004-900	LACMTA	150,282	0	\$7,512.09
5164-004-901	LACMTA	35,558	0	\$1,777.43
5164-016-906	LACMTA	19,171	0	\$958.29
5164-016-908	LACMTA	4,330	0	\$216.44
5164-016-909	LACMTA	22,560	0	\$1,127.70
5164-017-905	LACMTA	1,050	0	\$52.49
5164-017-906	LACMTA	24,568	0	\$1,228.07
5173-001-901	LACMTA	22,970	0	\$1,148.19
5173-002-901	LACMTA	66,211	0	\$3,309.67
5173-019-901	LACMTA	9,082	6,300	\$957.89
5173-019-902	LACMTA	4,100	4,100	\$532.89
5173-019-903	LACMTA	6,890	0	\$344.41
5173-019-904	LACMTA	7,048	0	\$352.31
5173-020-901	LACMTA	2,169	0	\$108.42
5173-020-903	LACMTA	2,500	0	\$124.97
5173-020-905	LACMTA	3,929	0	\$196.40
5173-020-906	LACMTA	4,539	0	\$226.89
5173-020-907	LACMTA	18,548	0	\$927.15
5173-020-908	LACMTA	3,219	0	\$160.91
5173-020-909	LACMTA	3,049	0	\$152.41

5173-020-910	LACMTA	7,967	0	\$398.24
5173-020-912	LACMTA	8,172	0	\$408.49
5173-021-901	LACMTA	331	0	\$16.55
5173-021-902	LACMTA	44,431	0	\$2,220.96
5173-021-903	LACMTA	16,740	0	\$836.78
5173-021-904	LACMTA	8,172	0	\$408.49
5173-022-901	LACMTA	26,140	0	\$1,306.65
5173-022-902	LACMTA	38,241	0	\$1,911.54
5173-022-903	LACMTA	22,921	0	\$1,145.74
5173-023-900	LACMTA	28,449	0	\$1,422.07
5173-023-901	LACMTA	20,382	0	\$1,018.83
5173-023-902	LACMTA	9,749	0	\$487.32
Total LACMTA				\$123,361.06
APN	Owner Name	LOT	Building	Parcel Asmt
5173-004-900	LAUSD	34,625	15,295	\$2,954.17
5173-004-903	LAUSD	3,247	0	\$162.31
Total LAUSD				\$3,116.48
Total Government Owned				\$180,346.93

APN	Owner Name	LOT	Building	Parcel Asmt
5163-006-803	AT & S F RY Co/SBE	5,053	0	\$252.58
5163-006-804	AT & S F RY Co/SBE	9,714	0	\$485.57
5163-015-800	AT & S F RY Co/SBE	3,223	0	\$161.11
5163-017-805	AT & S F RY Co/SBE	12,284	0	\$614.04
5163-017-806	AT & S F RY Co/SBE	293,159	0	\$14,654.04
5163-019-801	AT & S F RY Co/SBE	1,490	0	\$74.48
5163-021-801	AT & S F RY Co/SBE	1,742	0	\$87.08
5164-002-802	AT & S F RY Co/SBE	2,178	0	\$108.87
5164-003-802	AT & S F RY Co/SBE	14,536	0	\$726.61
5164-004-804	AT & S F RY Co/SBE	123,275	0	\$6,162.10
5164-005-800	AT & S F RY Co/SBE	3,180	0	\$158.96
5164-016-803	AT & S F RY Co/SBE	33,018	0	\$1,650.46
5164-016-806	AT & S F RY Co/SBE	49,658	0	\$2,482.24
5164-016-807	AT & S F RY Co/SBE	2,579	0	\$128.92
5164-017-803	AT & S F RY Co/SBE	28,750	0	\$1,437.12
5164-017-805	AT & S F RY Co/SBE	19,428	0	\$971.14
5173-019-802	AT & S F RY Co/SBE	3,467	0	\$173.30
5173-020-810	AT & S F RY Co/SBE	1,350	0	\$67.48
5173-020-813	AT & S F RY Co/SBE	29,616	0	\$1,480.40
5173-021-810	AT & S F RY Co/SBE	810	0	\$40.49
5173-021-811	AT & S F RY Co/SBE	16,866	0	\$843.07
5173-022-808	AT & S F RY Co/SBE	67,518	0	\$3,375.00
5173-023-805	AT & S F RY Co/SBE	41,068	0	\$2,052.85
Total AT & SF RY				\$38,187.91

APN	Owner Name	LOT	Building	Parcel Assessment
5164-016-902	National RR Passenger Corp Amtrak	3,899	0	\$194.90
5164-016-903	National RR Passenger Corp Amtrak	3,297	0	\$164.81
5164-016-907	National RR Passenger Corp Amtrak	6,961	0	\$347.96
5164-017-904	National RR Passenger Corp Amtrak	63,410	0	\$3,169.65
5164-017-907	National RR Passenger Corp Amtrak	1,850	0	\$92.48
Total National RR Passenger Corp Amtrak				\$3,969.80

APN	Owner Name	LOT	Building	Parcel Assessment
5173-021-812	So Calif Gas Co	9,500	0	\$474.87
Total So Calif Gas Co				\$474.87

APN	Owner	FINAL LOT	FINAL BLDG	Parcel Asmt
5164-018-001	123 Western LLC	5,619	0	\$280.87
5164-018-002	123 Western LLC	5,619	0	\$280.87
5164-018-003	123 Western LLC	16,814	14,760	\$2,021.07
5164-008-021	1375 E Sixth Street LLC	77,101	48,807	\$7,757.89
5164-018-005	2101 East Seventh St Property	5,619	0	\$280.87
5164-018-006	2101 East Seventh St Property	5,619	0	\$280.87
5164-018-007	2101 East Seventh St Property	5,619	0	\$280.87
5164-018-008	2101 East Seventh St Property	25,265	63,786	\$6,364.88
5166-002-001	2121 E. 7th Place LLC	16,378	9,980	\$1,616.94
5166-002-019	2122 E 7th Place Investments LLC	8,060	18,900	\$1,914.62
5166-002-022	2122 E 7th Place Investments LLC	32,750	44,499	\$5,196.35
5166-002-007	2135 7th Place LLC	22,782	17,917	\$2,571.90
5163-004-007	2nd Far East LTD	22,207	44,547	\$4,673.18
5163-010-007	330 Alameda LLC	45,215	27,360	\$4,448.56
5163-011-019	330 Alameda LLC	4,312	0	\$215.54
5163-021-030	428 S Hewitt St Partnership	8,102	5,300	\$828.92
5163-025-005	440 Seaton Inc	7,492	0	\$374.50
5163-025-006	440 Seaton Inc	7,492	0	\$374.50
5163-025-007	440 Seaton Inc	15,000	31,000	\$3,229.36
5163-025-008	440 Seaton Inc	44,997	78,252	\$8,508.30
5163-025-009	440 Seaton Inc	45,607	91,200	\$9,574.44
5173-020-010	500 N Center Street LLC	61,420	0	\$3,070.18
5163-027-018	516 S Alameda LLC	23,330	15,273	\$2,387.81
5163-021-016	530 Hewitt Real Estate LLC	10,400	10,320	\$1,345.31
5163-021-017	530 Hewitt Real Estate LLC	5,184	0	\$259.13
5163-021-020	530 Hewitt Real Estate LLC	5,184	0	\$259.13
5163-021-026	530 Hewitt Real Estate LLC	1,220	0	\$60.98
5163-021-031	530 Hewitt Real Estate LLC	123,275	431,432	\$40,670.52
5163-023-010	530 Hewitt Real Estate LLC	60,984	61,000	\$7,927.52
5163-023-011	530 Hewitt Real Estate LLC	23,697	0	\$1,184.53
5163-023-012	530 Hewitt Real Estate LLC	22,390	4,040	\$1,442.34
5163-023-013	530 Hewitt Real Estate LLC	8,233	0	\$411.54
5164-007-001	582 Mateo LLC	18,208	13,713	\$2,007.00

5163-015-016	808 East Third Street LLC	6,621	22,320	\$2,116.24
5163-015-028	808 East Third Street LLC	6,438	6,438	\$836.76
5163-005-008	900 1st Street LLC	3,620	0	\$180.95
5163-022-020	910 Loft Associates LLC	14,505	8,900	\$1,436.93
5163-005-001	941 East 2nd St. LLC	15,725	24,300	\$2,729.69
5163-006-011	941 Loft Associates LLC	653	0	\$32.64
5163-006-017	941 Loft Associates LLC	35,719	37,627	\$4,795.10
5163-006-018	941 Loft Associates LLC	4,356	0	\$217.74
5163-006-020	953 Associates LLC	8,973	16,962	\$1,805.25
5163-006-022	953 Associates LLC	1,477	0	\$73.83
5163-006-023	953 Associates LLC	4,909	0	\$245.38
5163-018-001	Akita, Joe & Mae	7,275	4,100	\$691.59
5163-010-003	Anderson Thomas	218	0	\$10.90
5163-008-010	Arranaga Robert & Lilia TR	4,879	144	\$255.40
5163-021-011	Arrindell Eric & Richard	10,411	10,400	\$1,352.26
5163-013-009	Art Share Los Angeles	14,418	28,800	\$3,024.30
5163-022-009	Associated Shower Door Co.	7,013	7,000	\$910.46
5163-022-021	Associated Shower Door Co.	13,983	7,980	\$1,337.25
5164-019-005	ATP LLC	11,195	0	\$559.60
5164-019-006	ATP LLC	11,195	8,000	\$1,199.49
5164-019-007	ATP LLC	11,195	8,000	\$1,199.49
5164-019-008	ATP LLC	12,980	2,400	\$840.79
5164-019-015	ATP LLC	1,917	0	\$95.82
5164-019-016	ATP LLC	3,964	2,680	\$412.51
5164-019-017	ATP LLC	2,091	4,200	\$440.46
5164-019-019	ATP LLC	15,028	6,700	\$1,287.10
5164-019-022	ATP LLC	11,195	4,080	\$885.94
5164-019-026	ATP LLC	8,102	6,560	\$929.70
5164-019-027	ATP LLC	1,873	0	\$93.62
5163-015-002	Avery Storage Partners	21,213	104,982	\$9,457.43
5163-006-031	Balter Andrea	1,150	1,712	\$194.42
5163-026-001	Baran Co Inc	15,987	48,276	\$4,660.53
5163-006-027	Barbara Blake & TR	24,794	46,863	\$4,987.74
5164-013-023	Bennett, Roaldo	5,619	5,600	\$728.80
5164-013-024	Bennett, Roaldo	11,195	11,200	\$1,455.44
5164-013-025	Bennett, Roaldo	11,195	3,422	\$833.31
5163-015-003	Binford Building LLC	5,850	0	\$292.42
5163-015-004	Binford Building LLC	18,860	43,600	\$4,430.13
5163-015-005	Binford Building LLC	8,102	27,792	\$2,627.96
5163-015-024	Binford Building LLC	3,006	0	\$150.26
5163-015-030	Binford Building LLC	120	0	\$6.00
5163-016-001	Binford Building LLC	1,307	0	\$65.33
5166-002-009	Blakeman Robert & Anne/TR	4,199	0	\$209.89
5166-002-012	Blakeman Robert & Anne/TR	300	0	\$15.00
5166-002-018	Blakeman Robert & Anne/TR	10,450	8,290	\$1,185.44
5163-005-007	Blanchard Lonnie III & Eva	8,364	32,504	\$3,017.95
5163-027-003	Bonami Inc	5,009	0	\$250.38
5163-027-012	Bonami Inc	21,170	4,750	\$1,438.15
5163-027-013	Bonami Inc	5,881	0	\$293.97
5164-013-015	Boone, William & Tr	5,619	5,600	\$728.80

5163-027-017	Braver & Sauer Investments	11,909	7,350	\$1,183.19
5163-006-046	Brewer Michael	1,150	1,788	\$200.50
5163-026-002	Brothers, William & TR	5,269	4,750	\$643.31
5163-026-003	Brothers, William & TR	5,750	5,250	\$707.35
5163-026-004	Brothers, William & TR	6,229	5,750	\$771.29
5164-005-001	Butterfield Trails Limited Pnsp	7,275	756	\$424.12
5164-005-002	Butterfield Trails Limited Pnsp	119,790	21,602	\$7,715.75
5164-014-006	Butterfield Trails Limited Pnsp	4,225	0	\$211.19
5163-012-004	Celaya, Oliver & Eloise & TR	10,367	9,090	\$1,245.28
5163-011-021	Chaing, Judy & Hoon	1,520	0	\$75.98
5163-011-022	Chaing, Judy & Hoon	5,052	2,110	\$421.30
5164-004-802	Chalmers-Santa Fe LLC	134,600	0	\$6,728.20
5163-006-034	Chang Patricia & Fowler Kelly	1,150	2,240	\$236.65
5163-003-006	Charlie and Peter Woo	4,792	0	\$239.54
5163-003-008	Charlie and Peter Woo	4,792	0	\$239.54
5163-003-009	Charlie and Peter Woo	4,792	0	\$239.54
5163-003-010	Charlie and Peter Woo	4,792	0	\$239.54
5163-003-011	Charlie and Peter Woo	4,792	0	\$239.54
5163-004-004	Charlie and Peter Woo	9,583	0	\$479.02
5173-015-001	Cheng Jiali & Joan	6,882	6,900	\$895.91
5173-015-002	Cheng Jiali & Joan	6,882	0	\$344.01
5173-004-015	Cherry Land Company LTD	20,691	27,600	\$3,241.88
5164-001-007	Chong Enterprises LLC	33,877	24,138	\$3,624.09
5163-022-002	Chow, Maximillian	5,009	4,600	\$618.32
5163-024-013	Chun Wu Wang & Lan Yu Huang	40,050	0	\$2,001.97
5163-006-040	Cloutier Karre	1,150	1,210	\$154.27
5164-006-007	Cross, Harley	5,619	11,200	\$1,176.72
5163-005-005	Daily Jornal Corp	10,716	0	\$535.66
5163-005-015	Daily Jornal Corp	10,660	15,600	\$1,780.64
5163-005-016	Daily Jornal Corp	25,000	21,095	\$2,936.97
5173-013-020	Daily Jornal Corp	45,302	34,418	\$5,017.45
5163-012-015	Dale Ogawa	7,200	3,981	\$678.33
5163-006-013	Dan Fleischman & Joan Fleischman Trust	73,007	83,148	\$10,300.03
5163-006-014	Dan Fleischman & Joan Fleischman Trust	8,304	9,980	\$1,213.35
5163-011-002	David Glenn	6,332	4,000	\$636.46
5163-011-003	David Glenn	4,884	0	\$244.13
5164-013-009	Davis Sykes Bessie	5,619	0	\$280.87
5173-023-001	Deming Real Estate Limited Partnership	30,928	77,000	\$7,704.89
5173-019-006	Devon Commercial LA LLC	41,338	103,122	\$10,314.64
5163-027-010	Diamond Stanley & Rose TR	13,721	9,100	\$1,413.74
5163-027-011	Diamond Stanley & Rose TR	14,244	12,672	\$1,725.59
5163-006-045	Diaz Roderick	1,150	1,238	\$156.51
5164-009-001	Diaz, Bertha TR	7,405	4,500	\$730.09
5164-009-041	Diaz, Bertha TR	6,617	0	\$330.76
5163-022-006	Dinerstein, Bernard & TR	7,492	3,000	\$614.46
5163-022-022	Discover West LLC	6,900	0	\$344.91
5163-022-023	Discover West LLC	20,700	5,900	\$1,506.64
5164-009-022	Drissi, Tomy	6,752	12,500	\$1,337.33
5164-009-025	Drissi, Tomy	6,752	0	\$337.51
5163-016-011	Dynamic Builders Inc.	111,078	58,920	\$10,265.18

5163-016-012	Dynamic Builders Inc.	112,820	0	\$5,639.49
5163-016-013	Dynamic Builders Inc.	131,115	0	\$6,554.00
5163-016-014	Dynamic Builders Inc.	84,506	0	\$4,224.17
5164-008-014	Exacta Photographers Inc	22,647	14,004	\$2,252.17
5164-003-013	F & A Industrial Investments LLC	3,480	0	\$173.95
5164-003-014	F & A Industrial Investments LLC	77,101	71,573	\$9,578.84
5164-003-015	F & A Industrial Investments LLC	1,975	0	\$98.72
5163-005-006	F&F Artists Lofts Associates LLC	25,613	65,925	\$6,553.37
5164-008-011	Feldstein Dalton	11,761	0	\$587.89
5164-013-021	Felsenthal, Jerrold & Judith	16,248	14,030	\$1,934.38
5164-003-008	Fischer Marilyn & Fam TR	11,892	22,320	\$2,379.72
5164-003-009	Fischer Marilyn & Fam TR	3,968	5,800	\$662.26
5164-003-010	Fischer Marilyn & Fam TR	5,227	4,882	\$651.77
5164-013-012	Fisher, Susan & TR	5,619	5,600	\$728.80
5173-016-008	Fishking Processors Inc.	74,078	39,759	\$6,883.07
5163-013-003	FOC Electronics	7,013	0	\$350.56
5163-013-004	FOC Electronics	7,013	0	\$350.56
5163-013-005	FOC Electronics	3,485	0	\$174.20
5163-013-006	FOC Electronics	10,498	31,500	\$3,044.31
5163-026-008	Foreman, Joseph & Fam TR	16,988	15,634	\$2,099.67
5164-006-004	Foreman, Martin & TR	11,761	7,560	\$1,192.59
5164-014-003	Fred & Martha George & Family TR	4,225	1,512	\$332.13
5164-014-004	Fred & Martha George & Family TR	4,225	3,200	\$467.15
5173-015-008	Fukui Mortuary Inc	3,964	0	\$198.15
5173-015-009	Fukui Mortuary Inc	5,976	5,976	\$776.72
5173-015-012	Fukui Mortuary Inc	6,024	0	\$301.12
5173-015-013	Fukui Mortuary Inc	6,024	0	\$301.12
5173-015-014	Fukui Mortuary Inc	2,008	0	\$100.37
5173-015-015	Fukui Mortuary Inc	5,628	2,609	\$490.01
5164-017-006	Gallo, Frank & Vince	11,859	34,620	\$3,361.90
5164-018-009	Gallo, Frank & Vince	27,462	24,080	\$3,298.79
5164-014-005	Gary Goodman & Judy Vann	4,225	2,560	\$415.96
5164-014-009	Gary Goodman & Judy Vann	5,619	0	\$280.87
5164-014-010	Gary Goodman & Judy Vann	11,195	11,200	\$1,455.44
5164-014-011	Gary Goodman & Judy Vann	5,619	4,800	\$664.81
5164-006-012	George, Fred & Martha Fam TR	16,814	0	\$840.48
5164-006-013	George, Fred & Martha Fam TR	22,390	22,260	\$2,899.68
5163-006-039	Gibbs Nelson & Vasssilev Constance	1,150	1,712	\$194.42
5163-021-015	Gil, Roberta & TR	5,184	0	\$259.13
5163-021-027	Gil, Roberta & TR	10,411	8,000	\$1,160.30
5163-015-014	Gilmore, Bernard & TR	3,354	3,252	\$427.77
5164-009-013	Girodano, Nichloas & Nellie & Fam Tr	6,752	7,200	\$913.41
5164-009-014	Girodano, Nichloas & Nellie & Fam Tr	6,752	0	\$337.51
5164-002-001	Golden Assets LLC	63,249	59,385	\$7,911.56
5164-002-803	Golden Assets LLC	11,326	0	\$566.15
5164-009-019	Gonzalez, Juan & Lanz, John	4,051	3,510	\$483.25
5163-006-029	Grassini Lawrence & Kathleen	1,150	20,667	\$1,710.55
5173-003-001	Gregory Heet	6,882	8,800	\$1,047.88
5163-021-021	Hames, Kelly & Suzar, Jolynn	5,184	7,788	\$882.06
5163-025-001	Hashimoto, Frances	10,296	9,199	\$1,250.45

5163-025-002	Hashimoto, Frances	10,498	12,190	\$1,499.79
5163-025-003	Hashimoto, Frances	6,752	0	\$337.51
5164-007-005	Hilson, Alastair Collison & Hilson TR	5,619	3,200	\$536.83
5173-019-010	Hom Jim & Leung-On TR	6,260	0	\$312.92
5173-019-009	Hom Leung-On	20,909	20,984	\$2,723.59
5173-003-002	Hom Warehouse	13,808	13,800	\$1,794.02
5164-007-015	Homme, Philip	4,225	0	\$211.19
5164-007-016	Homme, Philip	12,720	12,720	\$1,653.25
5163-021-005	Honda, Yoshiye & TR	6,708	0	\$335.31
5163-026-006	Hu, Pauline & Tao, Marleen	7,231	6,700	\$897.36
5164-003-012	Humiston, Robert	13,373	7,520	\$1,269.96
5173-014-001	Hyman Hendler & Sons Inc	4,792	500	\$279.53
5173-014-002	Hyman Hendler & Sons Inc	3,006	0	\$150.26
5173-015-006	Hyman Hendler & Sons Inc	48,308	69,135	\$7,944.57
5163-021-002	Iwata, Richard, Vickie, & TR	6,170	7,280	\$890.71
5163-021-003	Iwata, Richard, Vickie, & TR	5,257	5,280	\$685.10
5163-021-004	Iwata, Richard, Vickie, & TR	5,140	0	\$256.93
5163-006-012	Japanese Evangelical Missionary Society	11,151	9,160	\$1,290.07
5163-006-019	Japanese Evangelical Missionary Society	4,792	0	\$239.54
5164-007-017	JLM Industrial Investments LLC	12,720	12,037	\$1,598.62
5163-006-038	Jung Yeon	1,150	1,714	\$194.58
5164-009-015	Kalman, George & Fam Tr	6,882	5,750	\$803.93
5164-009-023	Kalman, George & Fam Tr	13,500	14,600	\$1,842.61
5164-009-024	Kalman, George & Fam Tr	13,365	14,875	\$1,857.86
5163-012-008	Kamen, Michael	5,009	0	\$250.38
5163-015-011	Kamen, Michael	5,111	5,163	\$668.45
5163-009-006	Karp Leon & Luella TR	6,403	0	\$320.06
5163-006-037	Keating Timothy & Mitchell Valerie	1,150	1,172	\$151.23
5173-017-004	Keller Street Development Co.	9,888	0	\$494.27
5163-006-048	Kent Claude & Nancy	1,150	1,233	\$156.11
5163-015-006	Kent, Nancy & Claude	4,312	4,232	\$554.04
5163-022-016	Kent, Nancy & Claude	7,797	7,028	\$951.89
5163-022-018	Kent, Nancy & Claude	14,984	8,150	\$1,400.88
5164-014-015	Khan Abdul B & M	5,619	1,777	\$423.01
5163-006-032	Kim Jefferey & Chin Curtis	1,150	1,712	\$194.42
5163-011-001	Kino Hatsuko & TR	6,795	0	\$339.66
5164-009-040	Klein, Howard & Fam TR	15,000	0	\$749.80
5164-008-003	Klein, Howard and Deborah& Fam TR	6,751	12,500	\$1,337.28
5164-008-024	Klein, Howard and Deborah& Fam TR	3,049	0	\$152.41
5164-008-030	Klein, Howard and Deborah& Fam TR	3,180	0	\$158.96
5164-008-031	Klein, Howard and Deborah& Fam TR	24,746	40,200	\$4,452.40
5164-008-032	Klein, Howard and Deborah& Fam TR	57,499	121,500	\$12,592.45
5164-009-037	Klein, Howard and Deborah& Fam TR	7,500	6,885	\$925.60
5164-008-006	Klein, Howard and Family TR	11,500	0	\$574.85
5164-009-036	Klein, Howard and Family TR	7,500	0	\$374.90
5164-019-029	Kort, Fred	38,847	35,466	\$4,778.61
5163-024-014	Kwan, Shiu & Wai/Fam TR	14,998	3,010	\$990.46
5163-012-005	Lakich, Liliana & TR	4,792	4,813	\$624.51
5163-026-007	Lau Dora	8,059	0	\$402.84
5164-020-002	LC Toy LLC	5,619	0	\$280.87

5164-020-003	LC Toy LLC	5,619	0	\$280.87
5164-020-023	LC Toy LLC	16,797	8,120	\$1,489.11
5163-014-003	Lee, Shun & Cecilia	21,000	12,970	\$2,087.14
5163-014-004	Lee, Shun & Cecilia	20,995	952	\$1,125.62
5163-014-009	Lee, Shun & Cecilia	14,418	43,200	\$4,176.09
5163-014-010	Lee, Shun & Cecilia	9,583	38,400	\$3,550.48
5163-014-011	Lee, Shun & Cecilia	28,800	18,000	\$2,879.36
5163-014-012	Lee, Shun & Cecilia	10,498	0	\$524.76
5164-020-011	Lee, Stephen & Tracy	5,009	4,895	\$641.91
5164-020-012	Lee, Stephen & Tracy	5,140	0	\$256.93
5164-020-013	Lee, Stephen & Tracy	5,314	0	\$265.63
5164-020-028	Lee, Stephen & Tracy	30,960	19,709	\$3,124.03
5163-021-008	Lewis & Roth	9,104	11,990	\$1,414.11
5163-021-009	Lewis & Roth	5,184	0	\$259.13
5163-021-010	Lewis & Roth	5,184	0	\$259.13
5163-021-012	Lewis & Roth	5,148	0	\$257.33
5164-013-026	Liao Pai	21,170	16,592	\$2,385.34
5163-010-004	Lin Kevin & Helen	25,831	0	\$1,291.21
5163-010-008	Lin Kevin & Helen	3,528	0	\$176.35
5163-006-044	Loobkoff Sergie	1,150	1,171	\$151.15
5164-010-003	Lowe 6th St Properties LLC	187,744	104,676	\$17,757.28
5164-013-003	LSJ Inc	8,450	8,430	\$1,096.67
5164-015-001	Lumarys Tire Service Inc	29,621	11,060	\$2,365.30
5164-009-018	Malka, Albert	6,751	11,000	\$1,217.30
5164-009-012	Martinez Limited Partnership	6,752	17,310	\$1,722.06
5163-025-004	Masakazu	30,013	10,000	\$2,300.11
5164-007-003	Mata, Rogelio	5,619	1,426	\$394.93
5164-007-004	Mata, Rogelio	11,200	5,560	\$1,004.57
5164-020-014	Matranga, Ross & Barbara & TR	5,489	0	\$274.38
5164-020-015	Matranga, Ross & Barbara & TR	5,619	2,970	\$518.43
5163-006-030	Meehan Katherine	1,150	1,172	\$151.23
5163-022-017	Miller, Donald Inc. & P	7,275	7,822	\$989.30
5163-022-007	Milton Koll Family LLC	7,492	7,450	\$970.39
5163-022-010	Milton Koll Family LLC	14,985	15,000	\$1,948.84
5163-022-012	Milton Koll Family LLC	7,492	7,500	\$974.39
5173-001-025	Mobile Oil Corp.	3,190	0	\$159.46
5163-012-006	Muramoto 1990 TR	5,140	5,180	\$671.26
5163-011-027	Mutual Trading Co Inc	28,919	19,158	\$2,977.93
5164-003-003	Nate Starkman Bulding LLC	1,307	0	\$65.33
5164-003-004	Nate Starkman Bulding LLC	20,000	27,702	\$3,215.50
5163-009-004	Neptune Partners LLC	5,837	0	\$291.77
5164-018-004	Niad, Wendi TR & Stearns, Neil TR	16,814	14,760	\$2,021.07
5173-021-002	North Center Street Development Co LLC	51,930	5,148	\$3,007.57
5166-003-006	Novak Partnership	38,681	43,920	\$5,446.51
5166-003-012	Novak Partnership	25,289	25,289	\$3,286.87
5164-006-011	Odyssesus Investment Group LLC	22,128	1,160	\$1,198.89
5164-006-014	Odyssesus Investment Group LLC	39,204	65,320	\$7,184.35
5164-019-018	Olivas, Albert	11,282	16,928	\$1,917.95
5163-026-005	Olmsted Franklin & TR	6,752	6,225	\$835.42
5164-001-008	Palmetto Group LLC	84,942	37,595	\$7,253.03

5164-002-010	Palmetto Properties	175,111	152,052	\$20,915.21
5163-006-033	Pamplona Arnold	1,150	1,217	\$154.83
5173-002-003	PBR Realty LLC	8,424	0	\$421.09
5173-002-009	PBR Realty LLC	9,147	0	\$457.23
5173-003-009	PBR Realty LLC	126,324	0	\$6,314.51
5173-003-010	PBR Realty LLC	48,308	41,410	\$5,726.97
5173-018-001	PBR Realty LLC	58,370	0	\$2,917.72
5164-008-012	Penney L H	5,532	0	\$276.53
5164-008-013	Penney L H	5,576	0	\$278.73
5164-006-015	PJ & B Inc	29,538	14,085	\$2,603.11
5164-014-026	PJK Investment LLC	106,286	103,538	\$13,594.45
5163-003-013	PTC Partnership, Sussman Karl & Deanne	4,792	0	\$239.54
5163-003-014	PTC Partnership, Sussman Karl & Deanne	4,792	0	\$239.54
5163-003-016	PTC Partnership, Sussman Karl & Deanne	4,792	0	\$239.54
5163-003-019	PTC Partnership, Sussman Karl & Deanne	4,182	0	\$209.04
5163-004-005	PTC Partnership, Sussman Karl & Deanne	28,183	41,777	\$4,750.34
5163-004-006	PTC Partnership, Sussman Karl & Deanne	20,996	20,587	\$2,696.19
5163-011-014	PW Woo & Sons Inc. TR	3,964	0	\$198.15
5163-011-017	PW Woo & Sons Inc. TR	20,343	20,120	\$2,626.19
5173-001-008	Quan Him O & Yuen Y	1,873	0	\$93.62
5173-001-016	Quan Him O & Yuen Y	14,810	0	\$740.30
5173-001-018	Quan Him O & Yuen Y	16,030	12,295	\$1,784.71
5164-017-002	Rancho Cold Storage	26,092	64,284	\$6,446.06
5164-017-003	Rancho Cold Storage	40,858	49,140	\$5,972.86
5164-017-008	Rancho Cold Storage	26,646	0	\$1,331.94
5163-022-001	Randall, Michael & family TR	6,926	2,036	\$509.06
5163-016-002	Reyes, Fernando	163	0	\$8.15
5163-006-041	Reynolds Robert	1,150	2,584	\$264.17
5173-015-003	Richard Woodland	20,691	1,045	\$1,117.86
5173-022-001	Richard Woodland	17,424	22,550	\$2,674.65
5173-022-002	Richard Woodland	70,567	56,302	\$8,030.77
5173-022-004	Richard Woodland	37,918	35,864	\$4,764.00
5173-022-005	Richard Woodland	27,726	0	\$1,385.93
5163-018-002	RIF I-Mateo LLC	23,697	18,568	\$2,669.71
5163-018-003	RIF I-Mateo LLC	9,627	8,080	\$1,127.51
5163-018-004	RIF I-Mateo LLC	15,464	56,637	\$5,303.15
5163-013-001	Rollins & Rollins LLC	10,500	46,500	\$4,244.20
5163-013-002	Rollins & Rollins LLC	10,498	9,400	\$1,276.63
5163-024-011	Roman, Anthony & Margarita	22,799	0	\$1,139.65
5163-024-012	Roman, Anthony & Margarita	37,305	10,012	\$2,665.57
5164-020-021	Ronald Markowitz Trust	44,797	26,880	\$4,389.27
5164-013-011	Rosenblum, Sidney & Fam Tr	5,619	2,550	\$484.84
5164-013-013	Rosenblum, Thelma	16,814	13,745	\$1,939.88
5173-016-001	Ruth Sugarman	6,882	13,800	\$1,447.81
5163-006-035	Sanchez, Mark	1,150	1,778	\$199.70
5163-022-019	Sanchez, Richard	13,983	13,750	\$1,798.77
5163-012-007	Santa Fe & Washington Market	6,011	21,938	\$2,055.20
5166-002-020	Santa Fe Investments	6,638	13,230	\$1,390.02
5166-002-021	Santa Fe Investments	7,360	25,102	\$2,375.70
5163-024-009	Santa Maura Spice & Garlic Coinc	38,999	45,044	\$5,552.31

5163-027-009	Schubert, FP & Chris Trust	26,297	0	\$1,314.50
5164-018-010	Select Produce Properties LLC	44,780	12,544	\$3,241.74
5163-022-003	Senka International Inc	10,018	8,000	\$1,140.65
5163-022-005	Senka International Inc	7,492	1,000	\$454.49
5163-023-001	Shashoua Soad	10,498	1,268	\$626.18
5163-006-042	Shu Malcolm	1,150	1,782	\$200.02
5164-020-016	Siegel Trust	5,489	0	\$274.38
5164-020-017	Siegel Trust	5,968	4,880	\$688.65
5164-013-010	Sieroty Properties LLC	5,619	4,320	\$626.41
5164-008-004	Sixth Street Lofts LLC	10,106	12,075	\$1,470.99
5164-008-005	Sixth Street Lofts LLC	44,518	43,550	\$5,708.69
5163-023-014	Smith James & Elaine & Family TR	22,390	8,550	\$1,803.08
5173-013-016	Sogo Hotel LLC	22,607	19,520	\$2,691.37
5163-021-001	Somito Capital LLC	23,261	16,705	\$2,498.90
5163-011-028	South Alameda Properties	66,647	67,000	\$8,690.51
5164-007-024	Spilo, Ann & Marc	15,011	9,964	\$1,547.33
5164-007-022	Spilo, Ann & Trust	30,971	18,343	\$3,015.32
5163-007-010	Steinberg William & Sylvia	28,967	26,980	\$3,605.98
5164-007-002	Stover Seed Co	5,619	0	\$280.87
5164-007-018	Stover Seed Co	4,225	2,320	\$396.76
5164-007-019	Stover Seed Co	8,494	6,400	\$936.50
5164-007-020	Stover Seed Co	5,271	5,250	\$683.40
5173-014-003	Susan Moody	8,276	0	\$413.69
5173-001-017	System Property Dev Co Inc	26,876	165,415	\$14,574.29
5163-023-002	Tachibana, Itsuo & Fusako	2,265	0	\$113.22
5173-013-014	Taherpour Parviz & Liselotte	4,400	4,425	\$573.88
5163-004-011	Thirty By Investments	7,475	0	\$373.65
5173-017-008	Tosco Corp	90,156	0	\$4,506.60
5163-006-036	Toy Warehouse Lofts Realty Investors LLC	1,150	2,214	\$234.57
5163-015-007	Traction Ave Loft Associates LLC	21,954	20,389	\$2,728.24
5163-015-008	Traction Ave. LLC	9,000	22,200	\$2,225.56
5163-015-009	Traction Ave. LLC	3,964	0	\$198.15
5163-013-007	Traction Dev Group LLC	3,485	0	\$174.20
5163-013-008	Traction Dev Group LLC	10,500	7,000	\$1,084.76
5163-021-034	Trowbridge, David & Kaufman, Carol	5,118	5,037	\$658.72
5163-006-043	Turner Myriam	1,150	2,087	\$224.41
5166-002-011	Ulloa Cathy & Marina	1,991	7,319	\$684.94
5164-019-020	Valentine, Michael & Goodwin 2002 TR	5,619	3,880	\$591.22
5164-019-021	Valentine, Michael & Goodwin 2002 TR	5,619	1,902	\$433.01
5164-015-021	Value Produce	74,488	37,084	\$6,689.60
5166-003-001	Victor Ceporius	12,420	12,420	\$1,614.26
5164-006-005	Walker, Magnus	11,200	22,400	\$2,351.53
5164-006-006	Walker, Magnus	5,619	3,000	\$520.83
5164-007-006	Walker, Magnus	5,619	968	\$358.30
5163-006-047	Wallace Ann	1,150	1,194	\$152.99
5163-015-001	Wang, Hung & Vivine	3,964	0	\$198.15
5163-015-022	Wang, Hung & Vivine	14,375	48,380	\$4,588.27
5163-015-029	Wang, Hung & Vivine	11,500	0	\$574.85
5163-010-001	Weiner I D & Gayle & TR	4,748	0	\$237.34
5163-010-002	Weiner I D & Gayle & TR	25,483	16,512	\$2,594.53

5163-019-001	Wells Real Estate Limited Partnership	44,431	83,372	\$8,889.53
5163-019-007	Wells Real Estate Limited Partnership	24,611	69,518	\$6,790.67
5163-019-008	Wells Real Estate Limited Partnership	5,401	14,184	\$1,404.50
5163-019-009	Wells Real Estate Limited Partnership	8,381	19,266	\$1,959.94
5163-021-032	Wells Real Estate Limited Partnership	10,241	2,160	\$684.68
5163-021-033	Wells Real Estate Limited Partnership	5,118	2,714	\$472.91
5164-013-022	Western Imperial 2000 Inc.	11,195	33,526	\$3,241.20
5164-020-001	Western Imperial 2000 Inc.	5,619	0	\$280.87
5163-018-005	Western Mixers Inc.	30,492	12,948	\$2,559.85
5163-015-017	Wicksman, Martin & Davida TR Wilkie Hawthorne LLC, Samyoung	6,621	0	\$330.96
5173-016-005	Investments LLC Wilkie Hawthorne LLC, Samyoung	41,556	38,780	\$5,179.09
5173-017-006	Investments LLC	29,272	29,218	\$3,800.23
5163-006-016	Winca Enterprises Inc	35,981	76,960	\$7,954.27
5173-015-011	Woo Properties	20,775	16,692	\$2,373.60
5164-009-027	Wu, Ching J	6,747	4,058	\$661.84
5164-009-028	Wu, Ching J	6,747	4,108	\$665.84
5164-009-029	Wu, Ching J	6,747	4,108	\$665.84
5164-009-030	Wu, Ching J	6,747	4,058	\$661.84
5164-009-038	Wu, Ching J	10,498	0	\$524.76
5164-014-002	Yang Kim & Ha Y	4,255	0	\$212.69
5164-014-012	Yang Kim & Ha Y	5,619	5,600	\$728.80
5164-014-013	Yang Kim & Ha Y	11,194	9,600	\$1,327.41
5164-014-014	Yang Kim & Ha Y	5,619	0	\$280.87
5164-014-025	Yang Kim & Ha Y	7,658	4,340	\$729.94
5163-015-025	Yen, Luis & Sherry	6,621	4,956	\$727.37
5164-013-037	Yi Family Trust	52,272	35,547	\$5,456.16
5163-006-049	Zazhinne Natasha	1,150	1,792	\$200.82
Total				\$827,375.62
Total AT & SF RY				\$38,187.91
Total Amtrak				\$3,969.80
Total So Calif Gas				\$474.87
Total Government				\$180,346.93
Total All Assessments				\$1,050,355.13

Attachment A

The Arts District Business Improvement District

DRAFT ENGINEER'S REPORT

May 2005

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ENGINEER'S STATEMENT

This Report is prepared pursuant to Section 36600 et.seq. of the California Streets and Highways Code (the "Property and Business Improvement District Law of 1994" as amended) (here and after "State Law") and pursuant to the provisions of Article XIID of the California Constitution (Proposition 218).

The Arts District Property-Based Business Improvement District ("PBID") is designed to improve and benefit properties in the Arts District of Downtown Los Angeles. Every property within the PBID receives benefit from the enhanced security, maintenance and communication programs. Only those properties within the PBID shall receive the special benefit of these proposed improvements and activities.

The duration of the proposed PBID is five (5) years and an estimated budget for the PBID improvements and activities is set forth in Exhibit B. Assessments will be subject to changes in the Los Angeles Consumer Price Index (CPI), for all urban consumers, annual increases not to exceed 5% per year. Increases will be determined by the PBID Owners' Association and will vary between 0 and 5% in any given year. Increases may not exceed the actual CPI increase in any given year. Funding for the PBID improvements and activities shall be derived from a property based assessment of each benefited parcel in the PBID. A detailed description of the methodology for determining the benefit assessment for each parcel is set forth in Exhibit C.

This Report includes the following attached Exhibits:

EXHIBIT A: A detailed description of the improvements and activities to be provided.

EXHIBIT B: The estimate of the cost of the improvements and activities.

EXHIBIT C: A statement of the method by which the undersigned determined the amount proposed to be assessed against each parcel, based on benefits to be derived by each parcel, respectively, from the improvements and activities.

EXHIBIT D: An assessment roll, showing the amount proposed to be specially assessed against each parcel of real property within this assessment district.

Respectfully submitted,

Terrance E. Lowell, P.E.

EXHIBIT A: IMPROVEMENTS AND ACTIVITIES

In an effort to improve both the reality and perception of the safety and cleanliness of the Arts District Business Improvement District, Urban Place Consulting Group, Inc. prepared a Management Plan that proposes services to improve the appearance of the PBID and enhance its image, improve safety and cleanliness, and market the businesses and properties in the PBID.

Safety

Arts District Business Improvement District Safety Program

The 52 block Arts District Business Improvement District safety programs mission is to support the police department, property owners residential and business tenants in overall crime prevention efforts and reduction in neighborhood street disorder, while offering a customer service orientation to pedestrians and to provide highly visible neighborhood security and are intended to supplement-not supplant- individual building security and police. The Arts District Business Improvement District security program works closely with the LAPD.

Bicycle Patrol (7 days, 8 a.m. – midnight)

The Bicycle Patrol deters aggressive panhandling and other unsuitable sidewalk behavior. This presence is a deterrent to theft and burglary from motor vehicles; however, the service does not completely prevent these crimes. The Bicycle Patrol also deters and reports illegal vending, illegal dumping and other City code violations. The Patrol handles quality of life problems including: drinking in public, urinating in public, indecent exposure, trespassing, prostitution and shopping cart collection. The Patrol will have assigned routes, covering all property within the District boundaries.

Night Time Vehicle Patrol (7 nights, midnight – 8 a.m.)

The Night Patrol protects property within the Arts District Business Improvement District boundaries. The night patrol works to prevent inappropriate behavior from taking place on the sidewalks, storefronts, parking lots and alleys. The Night Patrol will deter and report graffiti and apprehend taggers when required. The Patrol, by their presence, will deter and report illegal dumping, burglary, vandalism and other crimes against property and will maintain communication with LAPD area patrols.

Maintenance

Arts District Business Improvement District Clean Team

In order to consistently deal with maintenance issues, an Arts District Business Improvement District Maintenance Program will be established. Maintenance services will be delivered evenly throughout the entire District seven days a week. In order to effectively deal with the varied maintenance issues in the Arts District Business Improvement District a multi-dimensional approach has been developed consisting of the following elements.

Trash Collection: Uniformed, radio equipped, collector truck personnel will collect trash from trash receptacles.

Bridge Underpasses: Maintenance will clear debris and trash from the bridge underpasses and sidewalks.

Weed Abatement: Weeds are removed from public sidewalks as they become unsightly.

Special Collections: District trucks will be called to assist LAPD with illegal vendor inventory. District trucks will be dispatched to collect stolen shopping carts and large bulky items illegally dumped in the district.

Maintenance Problems Requiring Third Party Intervention: Problems will be monitored that create blighted or unsafe conditions in the District, but are outside of the jurisdiction of the District to repair. Requests are made to the responsible party for repair. Types of problems include blocked or damaged sewers or drains, damaged sidewalks/streets/alleys, non-operating streetlights, damaged or missing street signs, etc.

Communication/Development

It is important to not only provide the services needed in the District, but to tell the story of the uniqueness of the Arts District. Some of the communication/development programs being considered are:

- Arts District Banners
- Image and Communication programs, newsletters, website
- Economic Development...Business Recruitment/Retention
- Local events, artists/business directory

Special Projects

The purpose of District funds used for Special Projects is to leverage District money with grant money from other public and private sources. It is important to undertake one-time, task oriented projects that benefit the District property owners and reinforce the uniqueness of the Arts District. Because of their nature it is difficult to include these projects in maintenance, security or communication although they tend to cross all of those lines. This category is also reserved for opportunities that present themselves during the life of the District, but are not known at the time of establishment. The BID Advisory Board will determine annually the projects to be included in each year's special projects budget.

Advocacy /Administration

The Arts District Business Improvement District improvements and activities are managed by a professional staff that requires centralized administrative support. Arts District Business Improvement District services will be delivered 24 hours a day, seven days a week and require management staff 24 hours a day, seven days a week. Management staff actively will advocate on behalf of the property owners, business owners and residents to insure that City and County services and policies support the Arts District. Ten percent of the Advocacy/Administration budget is allocated toward Advocacy.

Management staff expenses are allocated to both administrative costs and to programs costs depending on the position and the type of work actually performed. Costs to renew the BID may be included in the administrative budget.

Reserve for Delinquent and/or Slow Payment

A portion of the budget is held in reserve to offset delinquent and/or slow payment from both public and private properties.

EXHIBIT B: ESTIMATE OF COST

The following table shows the projected budget for 2006.

Improvements & Activities	Budget
Safe and Clean Programs	\$827,567
Communication Development	\$68,525
Administration/Advocacy	\$105,423
Capital Reserves	\$48,840
Total	\$1,050,355

Budget Notations

1. Assessments will be subject to changes in the Los Angeles Consumer Price Index (CPI), for all urban consumers, annual increases not to exceed 5% per year. Increases will be determined by the BID Advisory Board and will vary between 0% and 5% in any given year. Increases may not exceed the actual CPI increase in any given year.
2. Any accrued interest or delinquent payments will be expended in the above categories.

EXHIBIT C: METHOD OF APPORTIONMENT

Background

The Arts District is petitioning the City to establish a property-based business improvement district to finance the proposed improvements and activities ("Improvements") as outlined in Exhibit A. These Improvements will extend or are above those services the City of Los Angeles currently provides. The property owners in the PBID area will bear the cost of the Improvements through an assessment, which is calculated based on the special benefit each parcel receives from the proposed Improvements.

PBID Boundary (Please refer to map attached to the Management Plan)

Beginning on the southeast corner of Alameda and the 101 Freeway go east along the southern boundary of the 101 Freeway right of way to the Los Angeles River. At the Los Angeles River go south along the western boundary of the Los Angeles River to 7th Street. Turn west on 7th Street along the south property line of properties on the north side of 7th Street to the intersection with the east property line of parcel 5166-002-001. Turn south along the eastern property of parcel block 5166-002-001 and the eastern property line of parcel 5166-002-007 and the eastern property line of parcel 5166-003-006. Turn west along the south property line of parcel 5166-003-006 to the eastern property line of parcel 5166-003-012. Turn south along the eastern property line of parcel 5166-003-012. Turn west on the south property line of parcel 5166-003-012 to the west property line of parcel 5166-003-012. Turn north on the west property line of parcel 5166-003-012 to the intersection with the south property line of parcel 5166-003-001. Turn west on the south property line of parcel 5166-003-001 to the intersection with Santa Fe Avenue. Turn north on Santa Fe Avenue to 7th Street. Turn west on 7th Street to the intersection with Mateo Street. Turn north on Mateo Street to the intersection with 6th Street. Turn west on 6th St to the intersection with Mill Street. Turn south on Mill St. along the eastern property line of parcel 5164-010-003 then west along the southern property line of 5164-010-003 to the intersection with Alameda Street. Go north on Alameda St to the intersection at 3rd Street. At 3rd St. turn eastbound, then north along the western boundary of parcel 5163-009-006. Go west along the northern property line of parcels 5163-009-006 and 004. Go north on Rose St until the intersection of Traction Avenue. Go southeast on Traction, then turn east along 3rd Street until the western property line of parcel 5163-007-010. Turn north at the western property line of parcel number 5163-007-010, follow this to the northern property line of parcel 5163-007-010. Turn east along the north property line of parcel 5163-007-010 to Garey Street. Turn north on Garey St to the intersection with 2nd Street. Turn west on 2nd Street until parcel 5163-003-019. Turn north along the western property lines of parcels 5163-007-019, 016, 014, 013, 011, 010, 009, 008, 006. Go east along the northern property line of parcel 5163-007-006. Continue east across Garey St. along the northern property lines of parcels 5163-004-004, 006, 011, and 007. Turn north on Vignes Street through the intersection at 1st Street. Continue north on Vignes St. to parcel 5173-013-014 and turn east along the northern property line of this parcel, then south along the eastern line of this parcel. Turn east on 1st Street to the western property line of 5173-013-020, then north along that parcels western property line to Banning Street. Turn west on Banning St., then north on Vignes St. to Temple Street. Go west on Temple until Garey St. Go north on Garey St. to Ducommun Street. Go west on Ducommon St. until Alameda St. Turn north on Alameda Street until the beginning point at the intersection with the 101 Freeway.

Special Benefit

The Property and Business Improvement District Law of 1994, as amended, and the State Constitution Article XIIIID require that assessments be levied according to the special benefit each parcel receives from the improvements.

The proposed improvements and activities provide a special benefit to the real property within the District area and provide no general benefit defined as a benefit to properties in the area and in the surrounding community or a benefit to the public in general resulting from the improvement, activity, or service to be provided by the assessment levied. All general benefits, if any, to the surrounding community and public in general are intangible and are not quantifiable. All benefits derived from the assessments outlined in the Management District Plan are for services directly benefiting the property owners in this district and support increased commerce and the goals and objectives of the business improvement district. This conclusion is based upon the following facts:

1. The improvements and activities to be provided by the Arts District Business Improvement District provide no general benefits of any nature to the surrounding community. This finding is supported by the following facts:
 - a. The services to be provided support the goals and objectives of the PBID to improve commerce within the PBID boundaries by adding security, cleaning, communication, and advocacy stop at the District boundaries and provide no spill over effect. No services of any kind are provided outside of the District boundaries.
 - b. The proposed district is roughly bound by the 101 Freeway to the north, the Los Angeles River to the east, 7th Street to the south, and Alameda Street to the west. The freeway and the river provide natural barriers, the west side of the district shares a boundary with the Downtown Industrial District, Toy District and Little Tokyo District, Business Improvement Districts which provide services similar to those proposed to be provided by the Arts District BID. Property south of the District is primarily industrial. In all circumstances the surrounding communities do not receive any of the proposed improvements or activities.
2. The improvements and activities to be provided by the Arts District Business Improvement District provide no general benefits to the public in general. This finding is supported by the following facts:
 - a. The public in general is defined as those individuals that do not live, work or own property within the proposed Arts District Business Improvement District.
 - b. The improvements and activities, safe and clean programs, to be provided by the business improvement district are designed to meet specific needs of the property owners to improve the business environment within the business improvement district and provide special benefits to the properties as opposed to improvements and activities such as constructing a park or installing public restrooms that would

provide benefits to the public in general. Improving the business environment supports the goals and objectives established by the property owners in establishing the business improvement district.

- c. The City of Los Angeles will continue to fund police protection and maintenance services within the District area to the extent that the City funds these services elsewhere in the City.

We have determined that the proposed improvements and activities derived from the assessments to be levied provide special benefit to the parcels assessed. This conclusion is based upon statements 1 and 2 above and the following facts:

1. All improvements and activities to be provided through the Arts District Business Improvement District are special services and are above and beyond the general level of service the City currently provides.
2. All improvements and activities to be provided through the Arts District Business Improvement District are designed by the property owners to increase business revenue and provide special benefits that may result in increased rental occupancy rates and annual revenue incomes to the owners of real property within the district.
3. The California State Legislature found that assessments levied for the purpose of providing improvements and promoting activities that benefit real property are not taxes for the general benefit of a city, but are assessments for the improvements and activities which confer special benefits upon the real property for which the improvement and activities are provided. (CA Streets and Highways Code Section 36601 (d)).
- 4 All general benefits, if any, to the surrounding community and public in general are intangible and are not quantifiable. All benefits derived from the assessments outlined in the Management District Plan are for services directly benefiting the property owners in this specialized district and support increased commerce and the goals and objectives of the business improvement district.

Assessment Method

Determining the proportionate share of special benefit among the parcels of real property; including the government owned parcels, within the proposed assessment district which benefit from the proposed Improvements is the result of a four-step process:

1. Defining the proposed improvements (which were defined by the PBID Steering Committee).
2. Identifying how each parcel specially benefits from the proposed improvements.
3. Determining the amount of the special benefit each parcel receives in relation to the other parcels in the district.
4. Apportioning the cost of the proposed improvements to each parcel based on the special benefit received.

The proposed Improvements as outlined in Exhibit A will provide a higher level of service than the City provides with City funds to those parcels in the PBID area. Therefore, every parcel in the PBID benefits from the Improvements and will receive enhanced safe and clean programs, communication, development and administrative services. The PBID programs are designed to deliver service to each parcel within the district.

Assessment Factors

The Arts District property owners and business owners have emphasized that the assessment formula for the PBID must be fair, balanced and have a direct relationship to benefits received. The State enabling legislation also states, "Assessments levied on real property shall be levied on the basis of the estimated benefit to the real property within the District."

The recommended methodology for the Arts District PBID is to spread the cost of the services 50% to both lot square footage plus building square footage, acknowledging the benefits received both at ground level and at developed properties. These factors are good indicators of the parcel's highest and best use of the property and most accurately reflect the quantity of services provided to each parcel.

Lot Square Footage is used to assess the primary benefits of services to the ground level acknowledging the greatest level of benefit is received at street level.

Building Square Footage is used to acknowledge the benefits from the services to the buildings, including tenants, residents and employees.

Assessment Calculation

As previously discussed the budget is split 50% to the lot square footage and 50% to the building square footage. To calculate the assessment for the lot square footage, divide \$525,117.50. (the budget amount allocated to lot square footage) by the total number of lot square feet in the district, 10,506,355. This equals an assessment of \$0.04998665 per lot square foot.

To calculate the assessment for the building square footage, divide \$525,117.50 (the budget amount allocated to building square footage) by the total number of building square feet in the district, 6,565,887. This equals an assessment of \$0.07998577 per building square foot.

To calculate a parcel's assessment, multiply that parcel's lot square footage by \$0.04998665 plus multiply that parcel's building square footage by \$0.07998577, thus equaling total parcel assessment. For example, a parcel with 10,000 lot square feet plus 5,000 building square feet will receive an assessment of \$899.80 ($10,000 \times \0.04998665 plus $5,000 \times \$0.07998577$).

Government Owned Parcels

Government Assessments

The Arts District Business Improvement District Management Plan assumes that the City of Los Angeles and other government entities will pay assessments for property owned within the boundaries of the BID. Article XIII D of the California Constitution was added in November of 1996 to provide for these payments.

It is our opinion that all parcels within the District, including government owned parcels, except parcels owned by the Los Angeles Unified School District, receive the same level of benefit as all other properties in the PBID from the proposed improvements and activities. Therefore, the government owned parcels are apportioned their fair share of the project costs, based on the same assessment formula applied to all other parcels in the District.

Los Angeles Unified School District Assessments

LAUSD parcels will pay a reduced assessment related to the reduced level of benefit received by LAUSD property. LAUSD property receives a reduced level of benefit due to its unique use which includes not operating year round. LAUSD property also receives a reduced level of benefit because the Arts District BID programs are design to provide special benefit to commercial, residential and industrial property in the form of increased business and tenants, LAUSD uses do not benefit from increased business and tenants. Because of not operating for 25% of the year LAUSD property receives reduced benefit from District clean and safe programs in the amount of 25%. LAUSD property also receives no benefit from District communication/development programs, no benefit from reserve for delinquent/slow pay programs, no benefit from advocacy programs and limited benefit from administration which combined, results in an additional 20% reduction in benefits for a combined reduction in assessments of 45%. LAUSD will pay assessments that reflect the reduced benefit received a reduction of \$3,872.01 and their assessable square footage reflects this reduction.

APN	Owner Name	LOT	Building	Parcel Asmt
5173-014-900	LA City	99,752	128,790	\$15,287.64
5164-001-901	LA City	43,111	0	\$2,154.97
5173-001-900	LA City	27,417	19,789	\$2,953.32
5173-017-900	LA City Playground	653	0	\$32.64
Total LA City				\$20,428.57
APN	Owner Name	LOT	Building	Parcel Asmt
5163-012-900	LA County	39,082	39,179	\$5,087.34
5163-013-900	LA County	28,800	39,855	\$4,627.45
Total LA County				\$9,714.79
APN	Owner Name	LOT	Building	Parcel Asmt
5164-015-900	LA DWP	78,395	0	\$3,918.70
5173-016-900	LA DWP	7,192	0	\$359.50
5164-001-902	LA DWP	112,820	120,009	\$15,238.51
5164-009-900	LA DWP	20,247	13,500	\$2,091.89
5164-016-900	LA DWP	15,000	0	\$749.80
5173-004-902	LA DWP	27,360	0	\$1,367.63
Total LA DWP				\$23,726.03
APN	Owner Name	LOT	Building	Parcel Asmt
5173-020-902	LACMTA	22,303	0	\$1,114.85
5163-017-900	LACMTA	991,426	219,650	\$67,126.94
5163-017-901	LACMTA	351,094	0	\$17,550.01
5163-017-902	LACMTA	91,476	0	\$4,572.58
5164-004-900	LACMTA	150,282	0	\$7,512.09
5164-004-901	LACMTA	35,558	0	\$1,777.43
5164-016-906	LACMTA	19,171	0	\$958.29
5164-016-908	LACMTA	4,330	0	\$216.44
5164-016-909	LACMTA	22,560	0	\$1,127.70
5164-017-905	LACMTA	1,050	0	\$52.49
5164-017-906	LACMTA	24,568	0	\$1,228.07
5173-001-901	LACMTA	22,970	0	\$1,148.19
5173-002-901	LACMTA	66,211	0	\$3,309.67
5173-019-901	LACMTA	9,082	6,300	\$957.89
5173-019-902	LACMTA	4,100	4,100	\$532.89
5173-019-903	LACMTA	6,890	0	\$344.41
5173-019-904	LACMTA	7,048	0	\$352.31

5173-020-901	LACMTA	2,169	0	\$108.42
5173-020-903	LACMTA	2,500	0	\$124.97
5173-020-905	LACMTA	3,929	0	\$196.40
5173-020-906	LACMTA	4,539	0	\$226.89
5173-020-907	LACMTA	18,548	0	\$927.15
5173-020-908	LACMTA	3,219	0	\$160.91
5173-020-909	LACMTA	3,049	0	\$152.41
5173-020-910	LACMTA	7,967	0	\$398.24
5173-020-912	LACMTA	8,172	0	\$408.49
5173-021-901	LACMTA	331	0	\$16.55
5173-021-902	LACMTA	44,431	0	\$2,220.96
5173-021-903	LACMTA	16,740	0	\$836.78
5173-021-904	LACMTA	8,172	0	\$408.49
5173-022-901	LACMTA	26,140	0	\$1,306.65
5173-022-902	LACMTA	38,241	0	\$1,911.54
5173-022-903	LACMTA	22,921	0	\$1,145.74
5173-023-900	LACMTA	28,449	0	\$1,422.07
5173-023-901	LACMTA	20,382	0	\$1,018.83
5173-023-902	LACMTA	9,749	0	\$487.32
Total LACMTA				\$123,361.06
APN	Owner Name	LOT	Building	Parcel Asmt
5173-004-900	LAUSD	34,625	15,295	\$2,954.17
5173-004-903	LAUSD	3,247	0	\$162.31
Total LAUSD				\$3,116.48
Total Government Owned				\$180,346.93

CPI Adjustment

Assessments will be subject to changes in the Los Angeles Consumer Price Index (CPI), for all urban consumers, annual increases not to exceed 5% per year. Increases will be determined by the BID Advisory Board and will vary between 0% and 5% in any given year. Increases may not exceed the actual CPI increase in any given year.

EXHIBIT D: ASSESSMENT ROLL

The total assessment amount for all parcels for 2006 is apportioned as follows on the following pages. Included in the total are Government Owned Total \$180,346.93 and Private Owned \$870,008.20.

APN	Owner Name	LOT	Building	Parcel Asmt
5163-006-803	A T & S F R Y Co/SBE	5,053	0	\$252.58
5163-006-804	A T & S F R Y Co/SBE	9,714	0	\$485.57
5163-015-800	A T & S F R Y Co/SBE	3,223	0	\$161.11
5163-017-805	A T & S F R Y Co/SBE	12,284	0	\$614.04
5163-017-806	A T & S F R Y Co/SBE	293,159	0	\$14,654.04
5163-019-801	A T & S F R Y Co/SBE	1,490	0	\$74.48
5163-021-801	A T & S F R Y Co/SBE	1,742	0	\$87.08
5164-002-802	A T & S F R Y Co/SBE	2,178	0	\$108.87
5164-003-802	A T & S F R Y Co/SBE	14,536	0	\$726.61
5164-004-804	A T & S F R Y Co/SBE	123,275	0	\$6,162.10
5164-005-800	A T & S F R Y Co/SBE	3,180	0	\$158.96
5164-016-803	A T & S F R Y Co/SBE	33,018	0	\$1,650.46
5164-016-806	A T & S F R Y Co/SBE	49,658	0	\$2,482.24
5164-016-807	A T & S F R Y Co/SBE	2,579	0	\$128.92
5164-017-803	A T & S F R Y Co/SBE	28,750	0	\$1,437.12
5164-017-805	A T & S F R Y Co/SBE	19,428	0	\$971.14
5173-019-802	A T & S F R Y Co/SBE	3,467	0	\$173.30
5173-020-810	A T & S F R Y Co/SBE	1,350	0	\$67.48
5173-020-813	A T & S F R Y Co/SBE	29,616	0	\$1,480.40
5173-021-810	A T & S F R Y Co/SBE	810	0	\$40.49
5173-021-811	A T & S F R Y Co/SBE	16,866	0	\$843.07
5173-022-808	A T & S F R Y Co/SBE	67,518	0	\$3,375.00
5173-023-805	A T & S F R Y Co/SBE	41,068	0	\$2,052.85
Total AT & SF RY				\$38,187.91

APN	Owner Name	LOT	Building	Parcel Assessment
5164-016-902	National RR Passenger Corp Amtrak	3,899	0	\$194.90
5164-016-903	National RR Passenger Corp Amtrak	3,297	0	\$164.81
5164-016-907	National RR Passenger Corp Amtrak	6,961	0	\$347.96
5164-017-904	National RR Passenger Corp Amtrak	63,410	0	\$3,169.65
5164-017-907	National RR Passenger Corp Amtrak	1,850	0	\$92.48
Total National RR Passenger Corp Amtrak				\$3,969.80

APN	Owner Name	LOT	Building	Parcel Assessment
5173-021-812	So Calif Gas Co	9,500	0	\$474.87
Total So Calif Gas Co				\$474.87

APN	Owner	FINAL LOT	FINAL BLDG	Parcel Asmt
5164-018-001	123 Western LLC	5,619	0	\$280.87
5164-018-002	123 Western LLC	5,619	0	\$280.87
5164-018-003	123 Western LLC	16,814	14,760	\$2,021.07
5164-008-021	1375 E Sixth Street LLC	77,101	48,807	\$7,757.89
5164-018-005	2101 East Seventh St Property	5,619	0	\$280.87
5164-018-006	2101 East Seventh St Property	5,619	0	\$280.87
5164-018-007	2101 East Seventh St Property	5,619	0	\$280.87
5164-018-008	2101 East Seventh St Property	25,265	63,786	\$6,364.88
5166-002-001	2121 E. 7th Place LLC	16,378	9,980	\$1,616.94
5166-002-019	2122 E 7th Place Investments LLC	8,060	18,900	\$1,914.62
5166-002-022	2122 E 7th Place Investments LLC	32,750	44,499	\$5,196.35
5166-002-007	2135 7th Place LLC	22,782	17,917	\$2,571.90
5163-004-007	2nd Far East LTD	22,207	44,547	\$4,673.18
5163-010-007	330 Alameda LLC	45,215	27,360	\$4,448.56
5163-011-019	330 Alameda LLC	4,312	0	\$215.54
5163-021-030	428 S Hewitt St Partnership	8,102	5,300	\$828.92
5163-025-005	440 Seaton Inc	7,492	0	\$374.50
5163-025-006	440 Seaton Inc	7,492	0	\$374.50
5163-025-007	440 Seaton Inc	15,000	31,000	\$3,229.36
5163-025-008	440 Seaton Inc	44,997	78,252	\$8,508.30
5163-025-009	440 Seaton Inc	45,607	91,200	\$9,574.44
5173-020-010	500 N Center Street LLC	61,420	0	\$3,070.18
5163-027-018	516 S Alameda LLC	23,330	15,273	\$2,387.81
5163-021-016	530 Hewitt Real Estate LLC	10,400	10,320	\$1,345.31
5163-021-017	530 Hewitt Real Estate LLC	5,184	0	\$259.13
5163-021-020	530 Hewitt Real Estate LLC	5,184	0	\$259.13
5163-021-026	530 Hewitt Real Estate LLC	1,220	0	\$60.98
5163-021-031	530 Hewitt Real Estate LLC	123,275	431,432	\$40,670.52
5163-023-010	530 Hewitt Real Estate LLC	60,984	61,000	\$7,927.52

5163-023-011	530 Hewitt Real Estate LLC	23,697	0	\$1,184.53
5163-023-012	530 Hewitt Real Estate LLC	22,390	4,040	\$1,442.34
5163-023-013	530 Hewitt Real Estate LLC	8,233	0	\$411.54
5164-007-001	582 Mateo LLC	18,208	13,713	\$2,007.00
5163-015-016	808 East Third Street LLC	6,621	22,320	\$2,116.24
5163-015-028	808 East Third Street LLC	6,438	6,438	\$836.76
5163-005-008	900 1st Street LLC	3,620	0	\$180.95
5163-022-020	910 Loft Associates LLC	14,505	8,900	\$1,436.93
5163-005-001	941 East 2nd St. LLC	15,725	24,300	\$2,729.69
5163-006-011	941 Loft Associates LLC	653	0	\$32.64
5163-006-017	941 Loft Associates LLC	35,719	37,627	\$4,795.10
5163-006-018	941 Loft Associates LLC	4,356	0	\$217.74
5163-006-020	953 Associates LLC	8,973	16,962	\$1,805.25
5163-006-022	953 Associates LLC	1,477	0	\$73.83
5163-006-023	953 Associates LLC	4,909	0	\$245.38
5163-018-001	Akita, Joe & Mae	7,275	4,100	\$691.59
5163-010-003	Anderson Thomas	218	0	\$10.90
5163-008-010	Arranaga Robert & Lilia TR	4,879	144	\$255.40
5163-021-011	Arrindell Eric & Richard	10,411	10,400	\$1,352.26
5163-013-009	Art Share Los Angeles	14,418	28,800	\$3,024.30
5163-022-009	Associated Shower Door Co.	7,013	7,000	\$910.46
5163-022-021	Associated Shower Door Co.	13,983	7,980	\$1,337.25
5164-019-005	ATP LLC	11,195	0	\$559.60
5164-019-006	ATP LLC	11,195	8,000	\$1,199.49
5164-019-007	ATP LLC	11,195	8,000	\$1,199.49
5164-019-008	ATP LLC	12,980	2,400	\$840.79
5164-019-015	ATP LLC	1,917	0	\$95.82
5164-019-016	ATP LLC	3,964	2,680	\$412.51
5164-019-017	ATP LLC	2,091	4,200	\$440.46
5164-019-019	ATP LLC	15,028	6,700	\$1,287.10
5164-019-022	ATP LLC	11,195	4,080	\$885.94
5164-019-026	ATP LLC	8,102	6,560	\$929.70
5164-019-027	ATP LLC	1,873	0	\$93.62
5163-015-002	Avery Storage Partners	21,213	104,982	\$9,457.43
5163-006-031	Balter Andrea	1,150	1,712	\$194.42
5163-026-001	Baran Co Inc	15,987	48,276	\$4,660.53
5163-006-027	Barbara Blake & TR	24,794	46,863	\$4,987.74
5164-013-023	Bennett, Roaldo	5,619	5,600	\$728.80
5164-013-024	Bennett, Roaldo	11,195	11,200	\$1,455.44
5164-013-025	Bennett, Roaldo	11,195	3,422	\$833.31
5163-015-003	Binford Building LLC	5,850	0	\$292.42
5163-015-004	Binford Building LLC	18,860	43,600	\$4,430.13
5163-015-005	Binford Building LLC	8,102	27,792	\$2,627.96
5163-015-024	Binford Building LLC	3,006	0	\$150.26
5163-015-030	Binford Building LLC	120	0	\$6.00
5163-016-001	Binford Building LLC	1,307	0	\$65.33
5166-002-009	Blakeman Robert & Anne/TR	4,199	0	\$209.89
5166-002-012	Blakeman Robert & Anne/TR	300	0	\$15.00
5166-002-018	Blakeman Robert & Anne/TR	10,450	8,290	\$1,185.44
5163-005-007	Blanchard Lonnie III & Eva	8,364	32,504	\$3,017.95

5163-027-003	Bonami Inc	5,009	0	\$250.38
5163-027-012	Bonami Inc	21,170	4,750	\$1,438.15
5163-027-013	Bonami Inc	5,881	0	\$293.97
5164-013-015	Boone, William & Tr	5,619	5,600	\$728.80
5163-027-017	Braver & Sauer Investments	11,909	7,350	\$1,183.19
5163-006-046	Brewer Michael	1,150	1,788	\$200.50
5163-026-002	Brothers, William & TR	5,269	4,750	\$643.31
5163-026-003	Brothers, William & TR	5,750	5,250	\$707.35
5163-026-004	Brothers, William & TR	6,229	5,750	\$771.29
5164-005-001	Butterfield Trails Limited Pnsp	7,275	756	\$424.12
5164-005-002	Butterfield Trails Limited Pnsp	119,790	21,602	\$7,715.75
5164-014-006	Butterfield Trails Limited Pnsp	4,225	0	\$211.19
5163-012-004	Celaya, Oliver & Eloise& TR	10,367	9,090	\$1,245.28
5163-011-021	Chaing, Judy & Hoon	1,520	0	\$75.98
5163-011-022	Chaing, Judy & Hoon	5,052	2,110	\$421.30
5164-004-802	Chalmers-Santa Fe LLC	134,600	0	\$6,728.20
5163-006-034	Chang Patricia & Fowler Kelly	1,150	2,240	\$236.65
5163-003-006	Charlie and Peter Woo	4,792	0	\$239.54
5163-003-008	Charlie and Peter Woo	4,792	0	\$239.54
5163-003-009	Charlie and Peter Woo	4,792	0	\$239.54
5163-003-010	Charlie and Peter Woo	4,792	0	\$239.54
5163-003-011	Charlie and Peter Woo	4,792	0	\$239.54
5163-004-004	Charlie and Peter Woo	9,583	0	\$479.02
5173-015-001	Cheng Jiali & Joan	6,882	6,900	\$895.91
5173-015-002	Cheng Jiali & Joan	6,882	0	\$344.01
5173-004-015	Cherry Land Company LTD	20,691	27,600	\$3,241.88
5164-001-007	Chong Enterprises LLC	33,877	24,138	\$3,624.09
5163-022-002	Chow, Maximillian	5,009	4,600	\$618.32
5163-024-013	Chun Wu Wang & Lan Yu Huang	40,050	0	\$2,001.97
5163-006-040	Cloutier Karre	1,150	1,210	\$154.27
5164-006-007	Cross, Harley	5,619	11,200	\$1,176.72
5163-005-005	Daily Jornal Corp	10,716	0	\$535.66
5163-005-015	Daily Jornal Corp	10,660	15,600	\$1,780.64
5163-005-016	Daily Jornal Corp	25,000	21,095	\$2,936.97
5173-013-020	Daily Jornal Corp	45,302	34,418	\$5,017.45
5163-012-015	Dale Ogawa	7,200	3,981	\$678.33
5163-006-013	Dan Fleischman & Joan Fleischman Trust	73,007	83,148	\$10,300.03
5163-006-014	Dan Fleischman & Joan Fleischman Trust	8,304	9,980	\$1,213.35
5163-011-002	David Glenn	6,332	4,000	\$636.46
5163-011-003	David Glenn	4,884	0	\$244.13
5164-013-009	Davis Sykes Bessie	5,619	0	\$280.87
5173-023-001	Deming Real Estate Limited Partnership	30,928	77,000	\$7,704.89
5173-019-006	Devon Commercial LA LLC	41,338	103,122	\$10,314.64
5163-027-010	Diamond Stanley & Rose TR	13,721	9,100	\$1,413.74
5163-027-011	Diamond Stanley & Rose TR	14,244	12,672	\$1,725.59
5163-006-045	Diaz Roderick	1,150	1,238	\$156.51
5164-009-001	Diaz, Bertha TR	7,405	4,500	\$730.09
5164-009-041	Diaz, Bertha TR	6,617	0	\$330.76
5163-022-006	Dinerstein, Bernard & TR	7,492	3,000	\$614.46
5163-022-022	Discover West LLC	6,900	0	\$344.91

5163-022-023	Discover West LLC	20,700	5,900	\$1,506.64
5164-009-022	Drissi, Tomy	6,752	12,500	\$1,337.33
5164-009-025	Drissi, Tomy	6,752	0	\$337.51
5163-016-011	Dynamic Builders Inc.	111,078	58,920	\$10,265.18
5163-016-012	Dynamic Builders Inc.	112,820	0	\$5,639.49
5163-016-013	Dynamic Builders Inc.	131,115	0	\$6,554.00
5163-016-014	Dynamic Builders Inc.	84,506	0	\$4,224.17
5164-008-014	Exacta Photographers Inc	22,647	14,004	\$2,252.17
5164-003-013	F & A Industrial Investments LLC	3,480	0	\$173.95
5164-003-014	F & A Industrial Investments LLC	77,101	71,573	\$9,578.84
5164-003-015	F & A Industrial Investments LLC	1,975	0	\$98.72
5163-005-006	F&F Artists Lofts Associates LLC	25,613	65,925	\$6,553.37
5164-008-011	Feldstein Dalton	11,761	0	\$587.89
5164-013-021	Felsenthal, Jerrold & Judith	16,248	14,030	\$1,934.38
5164-003-008	Fischer Marilyn & Fam TR	11,892	22,320	\$2,379.72
5164-003-009	Fischer Marilyn & Fam TR	3,968	5,800	\$662.26
5164-003-010	Fischer Marilyn & Fam TR	5,227	4,882	\$651.77
5164-013-012	Fisher, Susan & TR	5,619	5,600	\$728.80
5173-016-008	Fishking Processors Inc.	74,078	39,759	\$6,883.07
5163-013-003	FOC Electronics	7,013	0	\$350.56
5163-013-004	FOC Electronics	7,013	0	\$350.56
5163-013-005	FOC Electronics	3,485	0	\$174.20
5163-013-006	FOC Electronics	10,498	31,500	\$3,044.31
5163-026-008	Foreman, Joseph & Fam TR	16,988	15,634	\$2,099.67
5164-006-004	Foreman, Martin & TR	11,761	7,560	\$1,192.59
5164-014-003	Fred & Martha George & Family TR	4,225	1,512	\$332.13
5164-014-004	Fred & Martha George & Family TR	4,225	3,200	\$467.15
5173-015-008	Fukui Mortuary Inc	3,964	0	\$198.15
5173-015-009	Fukui Mortuary Inc	5,976	5,976	\$776.72
5173-015-012	Fukui Mortuary Inc	6,024	0	\$301.12
5173-015-013	Fukui Mortuary Inc	6,024	0	\$301.12
5173-015-014	Fukui Mortuary Inc	2,008	0	\$100.37
5173-015-015	Fukui Mortuary Inc	5,628	2,609	\$490.01
5164-017-006	Gallo, Frank & Vince	11,859	34,620	\$3,361.90
5164-018-009	Gallo, Frank & Vince	27,462	24,080	\$3,298.79
5164-014-005	Gary Goodman & Judy Vann	4,225	2,560	\$415.96
5164-014-009	Gary Goodman & Judy Vann	5,619	0	\$280.87
5164-014-010	Gary Goodman & Judy Vann	11,195	11,200	\$1,455.44
5164-014-011	Gary Goodman & Judy Vann	5,619	4,800	\$664.81
5164-006-012	George, Fred & Martha Fam TR	16,814	0	\$840.48
5164-006-013	George, Fred & Martha Fam TR	22,390	22,260	\$2,899.68
5163-006-039	Gibbs Nelson & Vasssilev Constance	1,150	1,712	\$194.42
5163-021-015	Gil, Roberta & TR	5,184	0	\$259.13
5163-021-027	Gil, Roberta & TR	10,411	8,000	\$1,160.30
5163-015-014	Gilmore, Bernard & TR	3,354	3,252	\$427.77
5164-009-013	Girodano, Nichloas & Nellie & Fam Tr	6,752	7,200	\$913.41
5164-009-014	Girodano, Nichloas & Nellie & Fam Tr	6,752	0	\$337.51
5164-002-001	Golden Assets LLC	63,249	59,385	\$7,911.56
5164-002-803	Golden Assets LLC	11,326	0	\$566.15
5164-009-019	Gonzalez, Juan & Lanz, John	4,051	3,510	\$483.25

5163-006-029	Grassini Lawrence & Kathleen	1,150	20,667	\$1,710.55
5173-003-001	Gregory Heet	6,882	8,800	\$1,047.88
5163-021-021	Hames, Kelly & Suzar, Jolynn	5,184	7,788	\$882.06
5163-025-001	Hashimoto, Frances	10,296	9,199	\$1,250.45
5163-025-002	Hashimoto, Frances	10,498	12,190	\$1,499.79
5163-025-003	Hashimoto, Frances	6,752	0	\$337.51
5164-007-005	Hilson, Alastair Collison & Hilson TR	5,619	3,200	\$536.83
5173-019-010	Hom Jim & Leung-On TR	6,260	0	\$312.92
5173-019-009	Hom Leung-On	20,909	20,984	\$2,723.59
5173-003-002	Hom Warehouse	13,808	13,800	\$1,794.02
5164-007-015	Homme, Philip	4,225	0	\$211.19
5164-007-016	Homme, Philip	12,720	12,720	\$1,653.25
5163-021-005	Honda, Yoshiye & TR	6,708	0	\$335.31
5163-026-006	Hu, Pauline & Tao, Marleen	7,231	6,700	\$897.36
5164-003-012	Humiston, Robert	13,373	7,520	\$1,269.96
5173-014-001	Hyman Hendler & Sons Inc	4,792	500	\$279.53
5173-014-002	Hyman Hendler & Sons Inc	3,006	0	\$150.26
5173-015-006	Hyman Hendler & Sons Inc	48,308	69,135	\$7,944.57
5163-021-002	Iwata, Richard, Vickie, & TR	6,170	7,280	\$890.71
5163-021-003	Iwata, Richard, Vickie, & TR	5,257	5,280	\$685.10
5163-021-004	Iwata, Richard, Vickie, & TR	5,140	0	\$256.93
5163-006-012	Japanese Evangelical Missionary Society	11,151	9,160	\$1,290.07
5163-006-019	Japanese Evangelical Missionary Society	4,792	0	\$239.54
5164-007-017	JLM Industrial Investments LLC	12,720	12,037	\$1,598.62
5163-006-038	Jung Yeon	1,150	1,714	\$194.58
5164-009-015	Kalman, George & Fam Tr	6,882	5,750	\$803.93
5164-009-023	Kalman, George & Fam Tr	13,500	14,600	\$1,842.61
5164-009-024	Kalman, George & Fam Tr	13,365	14,875	\$1,857.86
5163-012-008	Kamen, Michael	5,009	0	\$250.38
5163-015-011	Kamen, Michael	5,111	5,163	\$668.45
5163-009-006	Karp Leon & Luella TR	6,403	0	\$320.06
5163-006-037	Keating Timothy & Mitchell Valerie	1,150	1,172	\$151.23
5173-017-004	Keller Street Development Co.	9,888	0	\$494.27
5163-006-048	Kent Claude & Nancy	1,150	1,233	\$156.11
5163-015-006	Kent, Nancy & Claude	4,312	4,232	\$554.04
5163-022-016	Kent, Nancy & Claude	7,797	7,028	\$951.89
5163-022-018	Kent, Nancy & Claude	14,984	8,150	\$1,400.88
5164-014-015	Khan Abdul B & M	5,619	1,777	\$423.01
5163-006-032	Kim Jefferey & Chin Curtis	1,150	1,712	\$194.42
5163-011-001	Kino Hatsuko & TR	6,795	0	\$339.66
5164-009-040	Klein, Howard & Fam TR	15,000	0	\$749.80
5164-008-003	Klein, Howard and Deborah& Fam TR	6,751	12,500	\$1,337.28
5164-008-024	Klein, Howard and Deborah& Fam TR	3,049	0	\$152.41
5164-008-030	Klein, Howard and Deborah& Fam TR	3,180	0	\$158.96
5164-008-031	Klein, Howard and Deborah& Fam TR	24,746	40,200	\$4,452.40
5164-008-032	Klein, Howard and Deborah& Fam TR	57,499	121,500	\$12,592.45
5164-009-037	Klein, Howard and Deborah& Fam TR	7,500	6,885	\$925.60
5164-008-006	Klein, Howard and Family TR	11,500	0	\$574.85
5164-009-036	Klein, Howard and Family TR	7,500	0	\$374.90
5164-019-029	Kort, Fred	38,847	35,466	\$4,778.61

5163-024-014	Kwan, Shiu & Wai/Fam TR	14,998	3,010	\$990.46
5163-012-005	Lakich, Liliana & TR	4,792	4,813	\$624.51
5163-026-007	Lau Dora	8,059	0	\$402.84
5164-020-002	LC Toy LLC	5,619	0	\$280.87
5164-020-003	LC Toy LLC	5,619	0	\$280.87
5164-020-023	LC Toy LLC	16,797	8,120	\$1,489.11
5163-014-003	Lee, Shun & Cecilia	21,000	12,970	\$2,087.14
5163-014-004	Lee, Shun & Cecilia	20,995	952	\$1,125.62
5163-014-009	Lee, Shun & Cecilia	14,418	43,200	\$4,176.09
5163-014-010	Lee, Shun & Cecilia	9,583	38,400	\$3,550.48
5163-014-011	Lee, Shun & Cecilia	28,800	18,000	\$2,879.36
5163-014-012	Lee, Shun & Cecilia	10,498	0	\$524.76
5164-020-011	Lee, Stephen & Tracy	5,009	4,895	\$641.91
5164-020-012	Lee, Stephen & Tracy	5,140	0	\$256.93
5164-020-013	Lee, Stephen & Tracy	5,314	0	\$265.63
5164-020-028	Lee, Stephen & Tracy	30,960	19,709	\$3,124.03
5163-021-008	Lewis & Roth	9,104	11,990	\$1,414.11
5163-021-009	Lewis & Roth	5,184	0	\$259.13
5163-021-010	Lewis & Roth	5,184	0	\$259.13
5163-021-012	Lewis & Roth	5,148	0	\$257.33
5164-013-026	Liao Pai	21,170	16,592	\$2,385.34
5163-010-004	Lin Kevin & Helen	25,831	0	\$1,291.21
5163-010-008	Lin Kevin & Helen	3,528	0	\$176.35
5163-006-044	Loobkoff Sergie	1,150	1,171	\$151.15
5164-010-003	Lowe 6th St Properties LLC	187,744	104,676	\$17,757.28
5164-013-003	LSJ Inc	8,450	8,430	\$1,096.67
5164-015-001	Lumarys Tire Service Inc	29,621	11,060	\$2,365.30
5164-009-018	Malka, Albert	6,751	11,000	\$1,217.30
5164-009-012	Martinez Limited Partnership	6,752	17,310	\$1,722.06
5163-025-004	Masakazu	30,013	10,000	\$2,300.11
5164-007-003	Mata, Rogelio	5,619	1,426	\$394.93
5164-007-004	Mata, Rogelio	11,200	5,560	\$1,004.57
5164-020-014	Matranga, Ross & Barbara & TR	5,489	0	\$274.38
5164-020-015	Matranga, Ross & Barbara & TR	5,619	2,970	\$518.43
5163-006-030	Meehan Katherine	1,150	1,172	\$151.23
5163-022-017	Miller, Donald Inc. & P	7,275	7,822	\$989.30
5163-022-007	Milton Koll Family LLC	7,492	7,450	\$970.39
5163-022-010	Milton Koll Family LLC	14,985	15,000	\$1,948.84
5163-022-012	Milton Koll Family LLC	7,492	7,500	\$974.39
5173-001-025	Mobile Oil Corp.	3,190	0	\$159.46
5163-012-006	Muramoto 1990 TR	5,140	5,180	\$671.26
5163-011-027	Mutual Trading Co Inc	28,919	19,158	\$2,977.93
5164-003-003	Nate Starkman Bulding LLC	1,307	0	\$65.33
5164-003-004	Nate Starkman Bulding LLC	20,000	27,702	\$3,215.50
5163-009-004	Neptune Partners LLC	5,837	0	\$291.77
5164-018-004	Niad, Wendi TR & Stearns, Neil TR	16,814	14,760	\$2,021.07
5173-021-002	North Center Street Development Co LLC	51,930	5,148	\$3,007.57
5166-003-006	Novak Partnership	38,681	43,920	\$5,446.51
5166-003-012	Novak Partnership	25,289	25,289	\$3,286.87
5164-006-011	Odysseus Investment Group LLC	22,128	1,160	\$1,198.89

5164-006-014	Odyssesus Investment Group LLC	39,204	65,320	\$7,184.35
5164-019-018	Olivas, Albert	11,282	16,928	\$1,917.95
5163-026-005	Olmsted Franklin & TR	6,752	6,225	\$835.42
5164-001-008	Palmetto Group LLC	84,942	37,595	\$7,253.03
5164-002-010	Palmetto Properties	175,111	152,052	\$20,915.21
5163-006-033	Pamplona Arnold	1,150	1,217	\$154.83
5173-002-003	PBR Realty LLC	8,424	0	\$421.09
5173-002-009	PBR Realty LLC	9,147	0	\$457.23
5173-003-009	PBR Realty LLC	126,324	0	\$6,314.51
5173-003-010	PBR Realty LLC	48,308	41,410	\$5,726.97
5173-018-001	PBR Realty LLC	58,370	0	\$2,917.72
5164-008-012	Penney L H	5,532	0	\$276.53
5164-008-013	Penney L H	5,576	0	\$278.73
5164-006-015	PJ & B Inc	29,538	14,085	\$2,603.11
5164-014-026	PJK Investment LLC	106,286	103,538	\$13,594.45
5163-003-013	PTC Partnership, Sussman Karl & Deanne	4,792	0	\$239.54
5163-003-014	PTC Partnership, Sussman Karl & Deanne	4,792	0	\$239.54
5163-003-016	PTC Partnership, Sussman Karl & Deanne	4,792	0	\$239.54
5163-003-019	PTC Partnership, Sussman Karl & Deanne	4,182	0	\$209.04
5163-004-005	PTC Partnership, Sussman Karl & Deanne	28,183	41,777	\$4,750.34
5163-004-006	PTC Partnership, Sussman Karl & Deanne	20,996	20,587	\$2,696.19
5163-011-014	PW Woo & Sons Inc. TR	3,964	0	\$198.15
5163-011-017	PW Woo & Sons Inc. TR	20,343	20,120	\$2,626.19
5173-001-008	Quan Him O & Yuen Y	1,873	0	\$93.62
5173-001-016	Quan Him O & Yuen Y	14,810	0	\$740.30
5173-001-018	Quan Him O & Yuen Y	16,030	12,295	\$1,784.71
5164-017-002	Rancho Cold Storage	26,092	64,284	\$6,446.06
5164-017-003	Rancho Cold Storage	40,858	49,140	\$5,972.86
5164-017-008	Rancho Cold Storage	26,646	0	\$1,331.94
5163-022-001	Randall, Michael & family TR	6,926	2,036	\$509.06
5163-016-002	Reyes, Fernando	163	0	\$8.15
5163-006-041	Reynolds Robert	1,150	2,584	\$264.17
5173-015-003	Richard Woodland	20,691	1,045	\$1,117.86
5173-022-001	Richard Woodland	17,424	22,550	\$2,674.65
5173-022-002	Richard Woodland	70,567	56,302	\$8,030.77
5173-022-004	Richard Woodland	37,918	35,864	\$4,764.00
5173-022-005	Richard Woodland	27,726	0	\$1,385.93
5163-018-002	RIF I-Mateo LLC	23,697	18,568	\$2,669.71
5163-018-003	RIF I-Mateo LLC	9,627	8,080	\$1,127.51
5163-018-004	RIF I-Mateo LLC	15,464	56,637	\$5,303.15
5163-013-001	Rollins & Rollins LLC	10,500	46,500	\$4,244.20
5163-013-002	Rollins & Rollins LLC	10,498	9,400	\$1,276.63
5163-024-011	Roman, Anthony & Margarita	22,799	0	\$1,139.65
5163-024-012	Roman, Anthony & Margarita	37,305	10,012	\$2,665.57
5164-020-021	Ronald Markowitz Trust	44,797	26,880	\$4,389.27

5164-013-011	Rosenblum, Sidney & Fam Tr	5,619	2,550	\$484.84
5164-013-013	Rosenblum, Thelma	16,814	13,745	\$1,939.88
5173-016-001	Ruth Sugarman	6,882	13,800	\$1,447.81
5163-006-035	Sanchez, Mark	1,150	1,778	\$199.70
5163-022-019	Sanchez, Richard	13,983	13,750	\$1,798.77
5163-012-007	Santa Fe & Washington Market	6,011	21,938	\$2,055.20
5166-002-020	Santa Fe Investments	6,638	13,230	\$1,390.02
5166-002-021	Santa Fe Investments	7,360	25,102	\$2,375.70
5163-024-009	Santa Maura Spice & Garlic Coinc	38,999	45,044	\$5,552.31
5163-027-009	Schubert, FP & Chris Trust	26,297	0	\$1,314.50
5164-018-010	Select Produce Properties LLC	44,780	12,544	\$3,241.74
5163-022-003	Senka International Inc	10,018	8,000	\$1,140.65
5163-022-005	Senka International Inc	7,492	1,000	\$454.49
5163-023-001	Shashoua Soad	10,498	1,268	\$626.18
5163-006-042	Shu Malcolm	1,150	1,782	\$200.02
5164-020-016	Siegel Trust	5,489	0	\$274.38
5164-020-017	Siegel Trust	5,968	4,880	\$688.65
5164-013-010	Sieroty Properties LLC	5,619	4,320	\$626.41
5164-008-004	Sixth Street Lofts LLC	10,106	12,075	\$1,470.99
5164-008-005	Sixth Street Lofts LLC	44,518	43,550	\$5,708.69
5163-023-014	Smith James & Elaine & Family TR	22,390	8,550	\$1,803.08
5173-013-016	Sogo Hotel LLC	22,607	19,520	\$2,691.37
5163-021-001	Somito Capital LLC	23,261	16,705	\$2,498.90
5163-011-028	South Alameda Properties	66,647	67,000	\$8,690.51
5164-007-024	Spilo, Ann & Marc	15,011	9,964	\$1,547.33
5164-007-022	Spilo, Ann & Trust	30,971	18,343	\$3,015.32
5163-007-010	Steinberg William & Sylvia	28,967	26,980	\$3,605.98
5164-007-002	Stover Seed Co	5,619	0	\$280.87
5164-007-018	Stover Seed Co	4,225	2,320	\$396.76
5164-007-019	Stover Seed Co	8,494	6,400	\$936.50
5164-007-020	Stover Seed Co	5,271	5,250	\$683.40
5173-014-003	Susan Moody	8,276	0	\$413.69
5173-001-017	System Property Dev Co Inc	26,876	165,415	\$14,574.29
5163-023-002	Tachibana, Itsuo & Fusako	2,265	0	\$113.22
5173-013-014	Taherpour Parviz & Liselotte	4,400	4,425	\$573.88
5163-004-011	Thirty By Investments	7,475	0	\$373.65
5173-017-008	Tosco Corp	90,156	0	\$4,506.60
5163-006-036	Toy Warehouse Lofts Realty Investors LLC	1,150	2,214	\$234.57
5163-015-007	Traction Ave Loft Associates LLC	21,954	20,389	\$2,728.24
5163-015-008	Traction Ave. LLC	9,000	22,200	\$2,225.56
5163-015-009	Traction Ave. LLC	3,964	0	\$198.15
5163-013-007	Traction Dev Group LLC	3,485	0	\$174.20
5163-013-008	Traction Dev Group LLC	10,500	7,000	\$1,084.76
5163-021-034	Trowbridge, David & Kaufman, Carol	5,118	5,037	\$658.72
5163-006-043	Turner Myriam	1,150	2,087	\$224.41
5166-002-011	Ulloa Cathy & Marina	1,991	7,319	\$684.94
5164-019-020	Valentine, Michael & Goodwin 2002 TR	5,619	3,880	\$591.22
5164-019-021	Valentine, Michael & Goodwin 2002 TR	5,619	1,902	\$433.01
5164-015-021	Value Produce	74,488	37,084	\$6,689.60

5166-003-001	Victor Ceporius	12,420	12,420	\$1,614.26
5164-006-005	Walker, Magnus	11,200	22,400	\$2,351.53
5164-006-006	Walker, Magnus	5,619	3,000	\$520.83
5164-007-006	Walker, Magnus	5,619	968	\$358.30
5163-006-047	Wallace Ann	1,150	1,194	\$152.99
5163-015-001	Wang, Hung & Vivine	3,964	0	\$198.15
5163-015-022	Wang, Hung & Vivine	14,375	48,380	\$4,588.27
5163-015-029	Wang, Hung & Vivine	11,500	0	\$574.85
5163-010-001	Weiner I D & Gayle & TR	4,748	0	\$237.34
5163-010-002	Weiner I D & Gayle & TR	25,483	16,512	\$2,594.53
5163-019-001	Wells Real Estate Limited Partnership	44,431	83,372	\$8,889.53
5163-019-007	Wells Real Estate Limited Partnership	24,611	69,518	\$6,790.67
5163-019-008	Wells Real Estate Limited Partnership	5,401	14,184	\$1,404.50
5163-019-009	Wells Real Estate Limited Partnership	8,381	19,266	\$1,959.94
5163-021-032	Wells Real Estate Limited Partnership	10,241	2,160	\$684.68
5163-021-033	Wells Real Estate Limited Partnership	5,118	2,714	\$472.91
5164-013-022	Western Imperial 2000 Inc.	11,195	33,526	\$3,241.20
5164-020-001	Western Imperial 2000 Inc.	5,619	0	\$280.87
5163-018-005	Western Mixers Inc.	30,492	12,948	\$2,559.85
5163-015-017	Wicksman, Martin & Davida TR	6,621	0	\$330.96
5173-016-005	Investments LLC	41,556	38,780	\$5,179.09
	Wilkie Hawthorne LLC, Samyoung			
5173-017-006	Investments LLC	29,272	29,218	\$3,800.23
5163-006-016	Winca Enterprises Inc	35,981	76,960	\$7,954.27
5173-015-011	Woo Properties	20,775	16,692	\$2,373.60
5164-009-027	Wu, Ching J	6,747	4,058	\$661.84
5164-009-028	Wu, Ching J	6,747	4,108	\$665.84
5164-009-029	Wu, Ching J	6,747	4,108	\$665.84
5164-009-030	Wu, Ching J	6,747	4,058	\$661.84
5164-009-038	Wu, Ching J	10,498	0	\$524.76
5164-014-002	Yang Kim & Ha Y	4,255	0	\$212.69
5164-014-012	Yang Kim & Ha Y	5,619	5,600	\$728.80
5164-014-013	Yang Kim & Ha Y	11,194	9,600	\$1,327.41
5164-014-014	Yang Kim & Ha Y	5,619	0	\$280.87
5164-014-025	Yang Kim & Ha Y	7,658	4,340	\$729.94
5163-015-025	Yen, Luis & Sherry	6,621	4,956	\$727.37
5164-013-037	Yi Family Trust	52,272	35,547	\$5,456.16
5163-006-049	Zazhinne Natasha	1,150	1,792	\$200.82
Total				\$827,375.62
Total AT & SF RY				\$38,187.91
Total Amtrak				\$3,969.80
Total So Calif Gas				\$474.87
Total Government				\$180,346.93
Total All Assessments				\$1,050,355.13